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

	General Sales		Exemptions for	
State	Tax Rate (%)	Food <sup>1</sup>	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STA	ATE 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 STA	ATE 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 <sup>4</sup>	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			ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		•	ATE 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	1.5		ATE SALES TAX	Тахаыс
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 <sup>4</sup>	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 <sup>5</sup>	3.0 <sup>5</sup>	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.3 <sup>2</sup>	2.5 <sup>2</sup>	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

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

	General Sales		Exemptions for	
State	Tax Rate (%)	Food <sup>1</sup>	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STA	ATE SALES TAX	
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 4	Exempt	Taxable
California <sup>3</sup>	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STA	TE 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 <sup>4</sup>	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			ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		•	ATE SALES TAX	
New Jersev	6.625	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt <sup>4</sup>	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon	4.5		ATE SALES TAX	Тахаыс
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 <sup>4</sup>	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 <sup>5</sup>	3.0 <sup>5</sup>	Exempt	Taxable
Vermont	5.95 6.0	5.0 Exempt	Exempt	Exempt
		2.5 <sup>2</sup>	•	•
Virginia	5.3 <sup>2</sup>	2.0	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

As of January 1, 2017

	General Sales		Exemptions for	
State	General Sales Tax Rate (%)	Food <sup>1</sup>	Prescription	Nonprescription
			Drugs	Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska			TE SALES TAX	
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 4	Exempt	Taxable
California <sup>3</sup>	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Exempt
Delaware			TE SALES TAX	
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt <sup>4</sup>	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
lowa	6.0	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	5.0	Exempt <sup>4</sup>	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			TE SALES TAX	Taxable
Nebraska	5.5 6.85	Exempt Exempt	Exempt Exempt	Taxable
Nevada New Hampshire	0.65		TE SALES TAX	Taxable
•	6.9			Evamet
New Jersey		Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt <sup>4</sup>	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt ATE SALES TAX	Taxable
Oregon 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 <sup>4</sup>	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 <sup>5</sup>	3.0 <sup>5</sup>	Exempt	Taxable
Vermont	5.95 6.0	Exempt	Exempt	Exempt
		•	•	
Virginia Washington	5.3 <sup>2</sup>	2.5 <sup>2</sup>	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable Taxable
West Virginia Wisconsin	6.0 5.0	Exempt	Exempt	Taxable Taxable
	5.0 4.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable

## Notes:

## Source:

Federation of Tax Administrators January 2017 http://www.taxadmin.org/fta/rate/sales.pdf

 $<sup>\</sup>overline{\ \ }$  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.

<sup>2.</sup> Includes statewide 1.0% tax levied by local governments in Virginia.

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

<sup>4.</sup> Food sales subject to local taxes.

<sup>5.</sup> Includes a statewide 1.25% tax levied by local governments in Utah.

As of January 1, 2016

Comoval Calas		Exemptions for	
	Food 1	Prescription	Nonprescription
	F000	Drugs	Drugs
4.0	Taxable	Exempt	Taxable
	NO STA	TE SALES TAX	
5.6	Exempt	Exempt	Taxable
6.5	1.5 4	Exempt	Taxable
7.5	Exempt	Exempt	Taxable
2.9	Exempt	Exempt	Taxable
6.35	Exempt	Exempt	Exempt
	NO STA	TE SALES TAX	
5.75	Exempt	Exempt	Exempt
6.0	Exempt	Exempt	Exempt
4.0	Exempt 4	Exempt	Taxable
4.0	Taxable	Exempt	Taxable
6.0	Taxable	Exempt	Taxable
6.25	1.0	1.0	1.0
7.0	Exempt	Exempt	Taxable
6.0	Exempt	Exempt	Taxable
6.5	Taxable	Exempt	Taxable
6.0	Exempt	Exempt	Taxable
4.0	Exempt 4	Exempt	Taxable
5.5	Exempt	Exempt	Taxable
6.0	Exempt	Exempt	Exempt
6.25	•	•	Taxable
		•	Taxable
6.875		•	Exempt
7.0	Taxable	Exempt	Taxable
4.225	1.225	•	Taxable
	NO STA	•	
5.5	Exempt	Exempt	Taxable
6.85	Exempt	Exempt	Taxable
	NO STA	TE SALES TAX	
7.0	Exempt	Exempt	Exempt
5.125	Exempt	Exempt	Taxable
4.0	Exempt	•	Exempt
4.75		•	Taxable
		•	Taxable
	•	•	Taxable
	•	•	Taxable
	NO STA	•	
6.0	Exempt	Exempt	Exempt
7.0	Exempt	Exempt	Taxable
6.0	Exempt	Exempt	Taxable
4.0	Taxable	Exempt	Taxable
7.0	5.0	Exempt	Taxable
6.25	Exempt	Exempt	Exempt
5.95	3.0 4	Exempt	Taxable
6.0	Exempt	Exempt	Exempt
			Exempt
		•	Taxable
	•	•	Taxable
5.0	Exempt	Exempt	Taxable
	5.6 6.5 7.5 2.9 6.35 5.75 6.0 4.0 4.0 6.0 6.25 7.0 6.0 6.5 6.0 4.0 5.5 6.0 6.25 6.0 6.25 6.0 6.25 7.0 4.225 5.5 6.85 7.0 5.125 4.0 4.75 5.0 5.75 4.5 6.0 7.0 6.0 6.25 6.0 7.0 6.0 6.25 6.0 6.875 7.0 6.25 6.85 7.0 6.85 6.85 7.0 6.85 6.85 7.0 6.85 6.85 7.0 6.85 6.85 7.0 6.85 6.0 6.25 6.0 6.875 7.0 6.25 6.85 6.0 6.25 6.0 6.875 7.0 6.25 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0	Tax Rate (%)   Food	Food   Food   Prescription   Drugs

### Notes:

### Source:

Federation of Tax Administrators January 2016 http://www.taxadmin.org/fta/rate/sales.pdf

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

<sup>2.</sup> Includes statewide 1.0% tax levied by local governments in Virginia.

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

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

As of January 1, 2015

·	General Sales		Exemptions for	· · · · · · · · · · · · · · · · · · ·
State	Tax Rate (%)	Food <sup>1</sup>	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STA	ATE SALES TAX	
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 4	Exempt	Taxable
California <sup>3</sup>	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STA	ATE 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 STA	ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 <sup>5</sup>	Exempt	Exempt	Taxable
New Hampshire	0.03	•	ATE 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		•	Taxable
North Dakota	4.75 5.0	Exempt <sup>4</sup>	Exempt	Taxable
Ohio		Exempt	Exempt	Taxable
Oklahoma	5.75 4.5	Exempt Taxable	Exempt Exempt	Taxable
Oregon	4.5		ATE SALES TAX	Taxable
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 <sup>4</sup>	1.75 <sup>4</sup>	Exempt	Taxable
Vermont	5.95 6.0	Exempt	Exempt	Exempt
		2.5 <sup>2</sup>	•	•
Virginia	5.3 <sup>2</sup>		Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wyoming	5.0	Exempt	Exempt	Taxable Taxable
Wyoming	4.0	Exempt	Exempt	raxable

- 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.

<u>Source</u>: Federation of Tax Administrators January 2015 http://www.taxadmin.org/fta/rate/sales.pdf

As of January 1, 2014

·	General Sales		Exemptions for	· · · · · · · · · · · · · · · · · · ·
State	Tax Rate (%)	Food <sup>1</sup>	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STA	ATE SALES TAX	
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 4	Exempt	Taxable
California <sup>3</sup>	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		NO STA	ATE 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 STA	ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 <sup>5</sup>	Exempt	Exempt	Taxable
New Hampshire	0.03	•	ATE 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		•	Taxable
North Dakota	4.75 5.0	Exempt <sup>4</sup>	Exempt	Taxable
Ohio		Exempt	Exempt	Taxable
Oklahoma	5.75 4.5	Exempt Taxable	Exempt Exempt	Taxable
Oregon	4.5		ATE SALES TAX	Taxable
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 <sup>4</sup>	1.75 <sup>4</sup>	Exempt	Taxable
Vermont	5.95 6.0	Exempt	Exempt	Exempt
		2.5 <sup>2</sup>	•	•
Virginia	5.3 <sup>2</sup>		Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wyoming	5.0	Exempt	Exempt	Taxable Taxable
Wyoming	4.0	Exempt	Exempt	raxable

<u>Source</u>: Federation of Tax Administrators January 2014 http://www.taxadmin.org/fta/rate/sales.pdf

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.

<sup>2.</sup> Includes statewide 1.0% tax levied by local governments in Virginia.

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

 $<sup>4.\</sup> Food\ sales\ subject\ to\ local\ taxes.\ Includes\ a\ statewide\ 1.25\%\ tax\ levied\ by\ local\ governments\ in\ Utah.$ 

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

As of January 1, 2013

	General Sales			
State	Tax Rate (%)	Food <sup>1</sup>	Prescription	Nonprescription
			Drugs	Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	E		ATE SALES TAX	
Arizona	6.6 <sup>5</sup>	Exempt	Exempt	Taxable
Arkansas	6.0	1.5 4	Exempt	Taxable
California <sup>3</sup>	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware			ATE SALES TAX	
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt <sup>4</sup>	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 <sup>5</sup>	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana	4.0	Exempt <sup>4</sup>	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 STA	ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 <sup>5</sup>	Exempt	Exempt	Taxable
New Hampshire		NO STA	ATE 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 STA	ATE 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 <sup>4</sup>	1.75 4	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.0 <sup>2</sup>	2.5 <sup>2</sup>	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:

- $\overline{\bf 1}$ . 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

(As of January 1, 2012)

			EXEMPTIONS	
State	State General Sales Tax Rate (%)	Food <sup>1</sup>	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 <sup>4</sup>	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			SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada <sup>5</sup>	6.85	Exempt	Exempt	Taxable
New Hampshire			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 <sup>4</sup>	1.75 4	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	5.0 <sup>2</sup>	2.5 <sup>2</sup>	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	2 <sup>6</sup>	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 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 January 2012 <a href="http://www.taxadmin.org/fta/rate/sales.pdf">http://www.taxadmin.org/fta/rate/sales.pdf</a>

(As of January 1, 2011)

		EXEMPTIONS			
State	State General Sales Tax Rate (%)	Food <sup>1</sup>	Prescription Drugs	Nonprescription Drugs	
Alabama	4.0	Taxable	Exempt	Taxable	
Alaska			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			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	
lowa	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			SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable	
Nevada <sup>5</sup>	6.85	Exempt	Exempt	Taxable	
New Hampshire			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			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 <sup>2</sup>	2.5 <sup>2</sup>	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:

- 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. Rate scheduled to fall to 7.25% on July 1, 2011.
- $4. \ \ \text{Includes a statewide 1.25\% tax levied by local governments in Utah. Food sales subject to local taxes.}$
- 5. Nevada sales tax rate is scheduled to fall to 6.5% on July 1, 2011.

## Source:

			EXEMPTIONS	
State	State General Sales Tax Rate (%)	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 <sup>4</sup>	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 <sup>4</sup>	5.3	Taxable	Exempt	Taxable
Kentucky	6.0	Exempt	Exempt	Taxable
Louisiana <sup>1</sup>	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			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 <sup>4</sup>	4.5	Taxable	Exempt	Taxable
Oregon	4.5		SALES TAX	TAXADIC
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	6.0	Exempt	Exempt	Taxable
	4.0		Exempt	t
South Dakota * Tennessee	7.0	5.5	Exempt	Taxable
	6.25		Exempt	Exempt
Texas Utah <sup>1</sup>	4.7	Exempt 1.75	Exempt	Taxable
Vermont	_	Exempt	+	Exempt
Vermont Virginia 3	6.0		Exempt Exempt	· · · · · · · · · · · · · · · · · · ·
-	5.0	2.5	+	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	3.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming <sup>4</sup>	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:

		EXEMPTIONS			
State	State General Sales Tax Rate (%)	Food	Prescription Drugs	Nonprescription Drugs	
Alabama	4.0	Taxable	Exempt	Taxable	
Alaska		NO STATE S	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 S	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 <sup>4</sup>	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 <sup>5</sup>	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	4.220	NO STATE S		TUXUDIC	
Nebraska	5.5	Exempt	Exempt	Taxable	
Nevada	6.5	Exempt	Exempt	Taxable	
New Hampshire	0.3	NO STATE S		Taxable	
New Jersey	7.0	Exempt	Exempt	Evempt	
New Mexico	5.0			Exempt Taxable	
New York	4.0	Exempt	Exempt		
		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 <sup>4</sup>	4.5	Taxable	Exempt	Taxable	
Oregon		NO STATE S			
Pennsylvania	6.0	Exempt	Exempt	Exempt	
Rhode Island	7.0	Exempt	Exempt	Exempt	
South Carolina	6.0	Taxable	Exempt	Taxable	
South Dakota <sup>4</sup>	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 <sup>2</sup>	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 <sup>4,8</sup>	4.0	Exempt	Exempt	Taxable	

- Notes:

  1. (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.

  2. (California, Virginia) Tax rates include statewide local tax of 1.0%.

  3. (Georgia, Louisiana, North Carolina) Food sales are subject to local sales tax.

  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.

  5. (Maryland) Sales tax rate increased from 5.0% to 6.0% on 1/3/08.

  6. (North Carolina) Sales tax rate is scheduled to increase to 4.5% on 10/1/08.

  7. (West Virginia) Tax rate on food is scheduled to fall to 3.0% on 7/1/08.

- 8. (Wyoming) Food sales exempt through 6/30/08.

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

		EXEMPTIONS			
State	State General Sales Tax Rate (%)	Food	Prescription Drugs	Nonprescription Drugs	
Alabama	4.0	Taxable	Exempt	Taxable	
Alaska		NO STATE S	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 S	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 S	SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable	
Nevada	6.5	Exempt	Exempt	Taxable	
New Hampshire		NO STATE S			
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 <sup>4</sup>	4.5	Taxable	Exempt	Taxable	
Oregon	7.0	NO STATE S	· · · · · · · · · · · · · · · · · · ·	i axabie	
Pennsylvania	6.0	Exempt	Exempt	Exempt	
Rhode Island	7.0	Exempt	Exempt	Exempt	
South Carolina <sup>6</sup>	5.0	3.0	Exempt	Taxable	
South Carolina South Dakota	4.0	Taxable		Taxable	
Tennessee	7.0	6.0	Exempt	Taxable	
Tennessee	6.25		Exempt	Exempt	
Utah	4.75	Exempt 2.75	Exempt	Taxable	
Vermont	6.0		Exempt	Exempt	
		Exempt	Exempt	· · · · · · · · · · · · · · · · · · ·	
Virginia <sup>2</sup>	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:

  1. (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.

  2. (California, Virginia) Tax rates include statewide local tax of 1.0%.

  3. (Georgia, Louisiana, North Carolina) Food sales are subject to local sales tax.

  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.

  5. (North Carolina) Sales tax rate is scheduled to decrease to 4.0% on 7/1/07.

  6. (South Carolina) Sales tax rate is scheduled to increase to 6.0% on 6/1/07, except for food.

  7. (Wyoming) Food sales exempt through 6/30/08.

 $\underline{Source} : \\ \textit{Federation of Tax Administrators (http://www.taxadmin.org/fta/rate/sales.html)} \\$ 

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.

		EXEMPTIONS		
State	State General Sales Tax Rate (%)	Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska			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 <sup>2</sup>	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 <sup>4</sup>	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			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
Termessee	6.25	Exempt	Exempt	Exempt
Utah	4.75	Taxable	-	Taxable
	6.0		Exempt	
Vermont	4.0	Exempt 2.5	Exempt	Exempt
Virginia			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:

- 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 4.12% effective November 8, 2008

  (North Carolina) Sales tax will be reduced to 4.0% effective July 1, 2007

<u>General Note:</u>
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]	State	Maximum	Maximum
	Taxable (T) Exempt (E)	Rate	Local Rate [2]	State/Local Rate [2]
Alabama	Т	4	7	11
Alaska	† T	<del>4</del> 	7.00 [3]	7
Arizona	E	5.6	7.00 [3] 4.5	7 10.1
Arkansas	T	5.0 5.125	4.5 5.5	10.1
California	E E	6	2.75	8.75
Colorado	E	2.9	2.73 7	9.9
Connecticut	E	6	-	
District of Columbia	E	5.75		6 5.75
	E		1.5	5.75 7.5
Florida		6 4	_	
Georgia	E [4] T*	4	3	7 4
Hawaii	<del>-</del>			-
Idaho	T*	6	3	9
Illinois	T**	6.25	3	9.25
Indiana	E	6		6
lowa	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	Ē	5		5
Massachusetts	E	5		5
Michigan	E	6		6
Minnesota	Ē	6.5	1	7.5
Mississippi		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	Ţ	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	Ē	6	2	8
Oklahoma	Ţ	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	Т	7	2.75	9.75
Texas	E	6.25	2	8.25
Utah	Ţ	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	Т	6		6
Wisconsin	E	5	0.6	5.6
Wyoming	T*	4	2	6

<sup>[1]</sup> Food purchased for consumption off-premises.

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

<sup>[2]</sup> 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.

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

<sup>[4]</sup> Food exempt from state tax, but subject to local taxes.

<sup>\*</sup> Income tax credit allowed to offset sales tax on food.

<sup>\*\*</sup> Food taxed at lower rate.

## Comparison of State and Local Retail Sales Taxes, 2003

	Food Items [1]	State	Maximum	Maximum
	Taxable (T)	Rate	Local	State/Local
	Exempt (E)		Rate [2]	Rate [2]
A I = I =	<b>-</b>	4	0	4.4
Alabama	T <del>T</del>	4	6	11
Alaska	Ţ		7.00 [3]	7
Arizona	E	5.6	3	8.6
Arkansas	Ţ	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	Е	6		6
lowa	E	5	2	7
Kansas	T*	5.3	3	8.3
Kentucky	Е	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	Е	5.5	1.5	7
Nevada	Е	6.5	0.75	7.25
New Jersey	Е	6		6
New Mexico	Т	5	2.25	7.25
New York	Е	4	4.5	8.5
North Carolina	E [4]	4.5	3	7.5
North Dakota	Ė	5	2.5	7.5
Ohio	Ē	5	2	7
Oklahoma	T	4.5	5.35	9.85
Pennsylvania	Ē	6	1	7
Rhode Island	Ē	7	· 	7
South Carolina	T**	5	2	7
South Dakota	T*	4	2	6
Tennessee	T	7	2.75	9.75
Texas	Ë	6.25	2	8.25
Utah	T	4.75	2.25	7
Vermont	E E	4.75 5	2.25 1	6
	T**	3.5	1	4.5
Virginia Washington		3.5 6.5	2.4	4.5 8.9
Washington	E			
West Virginia	T	6		6
Wisconsin	E **	5	0.6	5.6
Wyoming	T*	4	2	6

# Notes

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

<sup>[1]</sup> Food purchased for consumption off-premises.

<sup>[2]</sup> 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.

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

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

<sup>\*</sup> Income tax credit allowed to offset sales tax on food.

<sup>\*\*</sup> Food taxed at lower rate.

### Comparison of State and Local Retail Sales Taxes, 2000

	Food Items [1]	State	Maximum	Maximum
	Taxable (T)	Rate	Local	State/Local
	Exempt (E)		Rate [2]	Rate [2]
Alabama	Т	4	5	9
Alaska	Ť		6.00 [4]	6
Arizona	Ë	5.6	3	8.6
Arkansas	T	5.125	3	8.125
California	Ë	5.75	2.5	8.25
Colorado	Ē	2.9	4.5	7.4
Connecticut	Ē	6		6
District of Columbia	E	5.75		5.75
Florida	Е	6	2.5	8.5
Georgia	Е	4	3	7
Hawaii	T*	4		4
Idaho	T*	5	2	7
Illinois	T**	6.25	2.5	8.75
Indiana	Е	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	Ė	5		5
Maryland	Е	5		5
Massachusetts	Е	5		5
Michigan	Е	6		6
Minnesota	Е	6.5	1	7.5
Mississippi	Т	7		7
Missouri	Ť	4.225	4	8.225
Nebraska	Ė	5	1.5	6.5
Nevada	Ē	6.5	0.75	7.25
New Jersey	Ē	6		6
New Mexico	T	5	2.1875	7.1875
New York	Ē	4	4.5	8.5
North Carolina	E [5]	4	2	6
North Dakota	E [0]	5	2	7
Ohio	Ē	5	2	7
Oklahoma	T	4.5	5.25	, 9.78
Pennsylvania	E	6	1	7
Rhode Island	Ē	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	2.75	8.25
Utah	T T	6.25 4.75	2	6.25 6.75
	E			
Vermont	⊏ T**	5 3.5	1	5 4.5
Virginia Washington		3.5	2.3	
Washington	E T	6.5		8.8
West Virginia	I E	6		6
Wisconsin Wyoming	E T*	5 4	0.6 2	5.6 6

<sup>[1]</sup> Food purchased for consumption off-premises.

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.

<sup>[2]</sup> 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.

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

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

<sup>[5]</sup> Food exempt from state tax, but subject to local taxes.

<sup>\*</sup> Income tax credit allowed to offset sales tax on food.

<sup>\*\*</sup> Food taxed at lower rate.