

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

State	General Sales Tax Rate (%)	Exemptions for		
		Food <sup>1</sup>	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		<b>NO STATE SALES TAX</b>		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.5	1.5 <sup>4</sup>	Exempt	Taxable
California <sup>3</sup>	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware		<b>NO STATE SALES TAX</b>		
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	6.5	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		<b>NO STATE SALES TAX</b>		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		<b>NO STATE SALES TAX</b>		
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 <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		<b>NO STATE SALES TAX</b>		
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>

1-Mar-18

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Tennessee	7.0	5.0	Exempt	Taxable
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Utah	5.95	3.0 <sup>4</sup>	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
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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 <sup>4</sup>	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
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5. Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

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

5. Arizona sales tax rate is scheduled to decrease to 5.6% on June 1, 2013. Kansas sales tax rate is scheduled to decrease to 5.7% on July 1, 2013. Nevada sales tax rate is scheduled to fall to 6.5% on July 1, 2013.

6. West Virginia tax rate on food scheduled to decrease to 1% on July 1, 2012.

**Source:**

Federation of Tax Administrators March 2013

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

## State General Sales Tax Rates, 2012

(As of January 1, 2012)

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food <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 <sup>3</sup>	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 <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	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 STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada <sup>5</sup>	6.85	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt <sup>4</sup>	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 <sup>4</sup>	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

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



30-Mar-11

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

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food <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	2.0 <sup>4</sup>	Exempt	Taxable
California <sup>3</sup>	8.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Taxable
Delaware		NO STATE SALES TAX		
District of Columbia	6.0	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia	4.0	Exempt <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	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 STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada <sup>5</sup>	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.125	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina	5.75	Exempt <sup>4</sup>	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon		NO STATE SALES TAX		
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.5	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95 <sup>4</sup>	1.75 <sup>4</sup>	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. 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 :**

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

3-Mar-10

**State General Sales Tax Rates, 2010**

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas <sup>1</sup>	6.0	2.0	Exempt	Taxable
California <sup>2,3</sup>	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 <sup>1</sup>	4.0	Exempt	Exempt	Taxable
Hawaii <sup>4</sup>	4.0	Taxable	Exempt	Taxable
Idaho <sup>4</sup>	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	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina <sup>1</sup>	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	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	6.0	Exempt	Exempt	Taxable
South Dakota <sup>4</sup>	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	5.5	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah <sup>1</sup>	4.7	1.75	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia <sup>3</sup>	5.0	2.5	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	3.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming <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:**

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

4-Apr-08

# State General Sales Tax Rates, 2008

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STATE SALES TAX		
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.0	3.0	Exempt	Taxable
California <sup>1,2</sup>	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Exempt
Delaware		NO STATE SALES TAX		
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia <sup>3</sup>	4.0	Exempt	Exempt	Taxable
Hawaii <sup>4</sup>	4.0	Taxable	Exempt	Taxable
Idaho <sup>4</sup>	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 <sup>3</sup>	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		NO STATE SALES TAX		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.5	Exempt	Exempt	Taxable
New Hampshire		NO STATE SALES TAX		
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina <sup>3,6</sup>	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 SALES TAX		
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 <sup>7</sup>	6.0	4.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming <sup>4,8</sup>	4.0	Exempt	Exempt	Taxable

## Notes:

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

## Source:

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

3-Jul-07

# State General Sales Tax Rates, 2007

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.0	Taxable	Exempt	Taxable
California <sup>1,2</sup>	7.25	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.0	Exempt	Exempt	Exempt
Delaware	NO STATE SALES TAX			
District of Columbia	5.75	Exempt	Exempt	Exempt
Florida	6.0	Exempt	Exempt	Exempt
Georgia <sup>3</sup>	4.0	Exempt	Exempt	Taxable
Hawaii <sup>4</sup>	4.0	Taxable	Exempt	Taxable
Idaho <sup>4</sup>	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 <sup>3</sup>	4.0	Exempt	Exempt	Taxable
Maine	5.0	Exempt	Exempt	Taxable
Maryland	5.0	Exempt	Exempt	Exempt
Massachusetts	5.0	Exempt	Exempt	Taxable
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.5	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri	4.225	1.225	Exempt	Taxable
Montana	NO STATE SALES TAX			
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.5	Exempt	Exempt	Taxable
New Hampshire	NO STATE SALES TAX			
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0	Exempt	Exempt	Exempt
North Carolina <sup>3,5</sup>	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 SALES TAX			
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 Dakota <sup>4</sup>	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	6.0	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	4.75	2.75	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia <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 <sup>4,7</sup>	4.0	Exempt	Exempt	Taxable

## Notes:

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

## Source:

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

## State General Sales Tax Rates, 2006

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

State	State General Sales Tax Rate (%)	EXEMPTIONS		
		Food	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska	NO STATE SALES TAX			
Arizona	5.6	Exempt	Exempt	Taxable
Arkansas	6.0	Taxable	Exempt	Taxable
California <sup>1</sup>	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 <sup>3</sup>	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 <sup>2</sup>	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 <sup>2,5</sup>	4.5	Exempt	Exempt	Taxable
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio	5.5	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon	NO STATE SALES TAX			
Pennsylvania	6.0	Exempt	Exempt	Exempt
Rhode Island	7.0	Exempt	Exempt	Exempt
South Carolina	5.0	Taxable	Exempt	Taxable
South Dakota	4.0	Taxable	Exempt	Taxable
Tennessee	7.0	6.0	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	4.75	Taxable	Exempt	Taxable
Vermont	6.0	Exempt	Exempt	Exempt
Virginia	4.0	2.5	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0	5.0	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Taxable	Exempt	Taxable

### Notes:

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

### General Note:

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

### Sources:

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

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

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

[1] Food purchased for consumption off-premises.

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

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

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

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

\*\* Food taxed at lower rate.

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

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

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

#### Notes

[1] Food purchased for consumption off-premises.

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

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

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

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

\*\* Food taxed at lower rate.

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

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

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

[1] Food purchased for consumption off-premises.

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

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

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

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

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

\*\* Food taxed at lower rate.

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