1-Feb-22

# State General Sales Tax Rates

As of January 1, 2022

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

**Notes**:

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

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

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

(4) Food sales subject to local taxes.

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

**Source:**

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

14-Sep-21

# State General Sales Tax Rates

As of January 1, 2021

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

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

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

28-Jan-20

# State General Sales Tax Rates

As of January 1, 2020

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

**Notes**:

1. Some states tax food but allow a rebate or income tax credit to compensate poor households. They are Hawaii, Idaho, Kansas, Oklahoma, and South Dakota.

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

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

4. Food sales subject to local taxes.

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

**Source:**

Federation of Tax Administrators, January 2020.
https://www.taxadmin.org/current-tax-rates

**29-Mar-19**

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

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

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

**Source:**
Federation of Tax Administrators, January 2019.
https://www.taxadmin.org/current-tax-rates

**1-Mar-18**

## State General Sales Tax Rates 2018

As of January 1, 2018

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

**Notes**:

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

Source:

Federation of Tax Administrators January 2018

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

**13-Feb-17**

# State General Sales Tax Rates 2017

As of January 1, 2017

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

**Notes**:

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

Source:

Federation of Tax Administrators January 2017

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

**4-Feb-16**

## State General Sales Tax Rates 2016

As of January 1, 2016

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

**Notes**:

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

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

Source:

Federation of Tax Administrators January 2016

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

**4-Feb-15**

## State General Sales Tax Rates 2015

As of January 1, 2015

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

**Notes**:

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

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

Source:

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

**2-Jun-14**

# State General Sales Tax Rates 2014

As of January 1, 2014

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

**Notes**:

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

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

Source:

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

**26-Mar-13**

## State General Sales Tax Rates 2013

As of January 1, 2013

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

**Notes**:

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

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

5. Arizona sales tax rate is scheduled to decrease to 5.6% on June 1, 2013. Kansas sales tax rate is scheduled to decrease to 5.7% on July 1, 2013. Nevada sales tax rate is scheduled to fall to 6.5% on July 1, 2013.
6. West Virginia tax rate on food scheduled to decrease to 1% on July 1, 2012.

Source:
Federation of Tax Administrators March 2013
http://www.taxadmin.org/fta/rate/sales.pdf

12-Jul-12

# State General Sales Tax Rates, 2012

(As of January 1, 2012)

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

**Notes**:

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

**Notes**:

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 [1] | 6.0 | 2.0 | Exempt | Taxable |
| California [2,3] | 8.25 | Exempt | Exempt | Taxable |
| Colorado | 2.9 | Exempt | Exempt | Taxable |
| Connecticut | 6.0 | Exempt | Exempt | Exempt |
| Delaware | NO STATE SALES TAX | | | |
| District of Columbia | 6.0 | Exempt | Exempt | Exempt |
| Florida | 6.0 | Exempt | Exempt | Exempt |
| Georgia [1] | 4.0 | Exempt | Exempt | Taxable |
| Hawaii [4] | 4.0 | Taxable | Exempt | Taxable |
| Idaho [4] | 6.0 | Taxable | Exempt | Taxable |
| Illinois | 6.25 | 1.0 | 1.0 | 1.0 |
| Indiana | 7.0 | Exempt | Exempt | Taxable |
| Iowa | 6.0 | Exempt | Exempt | Taxable |
| Kansas [4] | 5.3 | Taxable | Exempt | Taxable |
| Kentucky | 6.0 | Exempt | Exempt | Taxable |
| Louisiana [1] | 4.0 | Exempt | Exempt | Taxable |
| Maine | 5.0 | Exempt | Exempt | Taxable |
| Maryland | 6.0 | Exempt | Exempt | Exempt |
| Massachusetts | 6.25 | Exempt | Exempt | Taxable |
| Michigan | 6.0 | Exempt | Exempt | Taxable |
| Minnesota | 6.875 | Exempt | Exempt | Exempt |
| Mississippi | 7.0 | Taxable | Exempt | Taxable |
| Missouri | 4.225 | 1.225 | Exempt | Taxable |
| Montana | NO STATE SALES TAX | | | |
| Nebraska | 5.5 | Exempt | Exempt | Taxable |
| Nevada | 6.85 | Exempt | Exempt | Taxable |
| New Hampshire | NO STATE SALES TAX | | | |
| New Jersey | 7.0 | Exempt | Exempt | Exempt |
| New Mexico | 5.0 | Exempt | Exempt | Taxable |
| New York | 4.0 | Exempt | Exempt | Exempt |
| North Carolina [1] | 5.75 | Exempt | Exempt | Taxable |
| North Dakota | 5.0 | Exempt | Exempt | Taxable |
| Ohio | 5.5 | Exempt | Exempt | Taxable |
| Oklahoma [4] | 4.5 | Taxable | Exempt | Taxable |
| Oregon | NO STATE SALES TAX | | | |
| Pennsylvania | 6.0 | Exempt | Exempt | Exempt |
| Rhode Island | 7.0 | Exempt | Exempt | Exempt |
| South Carolina | 6.0 | Exempt | Exempt | Taxable |
| South Dakota [4] | 4.0 | Taxable | Exempt | Taxable |
| Tennessee | 7.0 | 5.5 | Exempt | Taxable |
| Texas | 6.25 | Exempt | Exempt | Exempt |
| Utah [1] | 4.7 | 1.75 | Exempt | Taxable |
| Vermont | 6.0 | Exempt | Exempt | Exempt |
| Virginia [3] | 5.0 | 2.5 | Exempt | Exempt |
| Washington | 6.5 | Exempt | Exempt | Taxable |
| West Virginia | 6.0 | 3.0 | Exempt | Taxable |
| Wisconsin | 5.0 | Exempt | Exempt | Taxable |
| Wyoming [4] | 4.0 | Exempt | Exempt | Taxable |

**Notes**:

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

***Source***:

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

**4-Apr-08**

# State General Sales Tax Rates, 2008

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

**Notes**:

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.

***Source***:

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

3-Jul-07

# State General Sales Tax Rates, 2007

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

**Notes**:
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.

***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.

| | | 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 | 6.0 | Taxable | Exempt | Taxable |
| California [1] | 6.25 | Exempt | Exempt | Taxable |
| Colorado | 2.9 | Exempt | Exempt | Taxable |
| Connecticut | 6.0 | Exempt | Exempt | Exempt |
| Delaware | **NO STATE SALES TAX** | | | |
| District of Columbia | 5.75 | Exempt | Exempt | Exempt |
| Florida | 6.0 | Exempt | Exempt | Exempt |
| Georgia [2] | 4.0 | Exempt | Exempt | Taxable |
| Hawaii [3] | 4.0 | Taxable | Exempt | Taxable |
| Idaho | 5.0 | Taxable | Exempt | Taxable |
| Illinois | 6.25 | 1.0 | 1.0 | 1.0 |
| Indiana | 6.0 | Exempt | Exempt | Taxable |
| Iowa | 5.0 | Exempt | Exempt | Taxable |
| Kansas | 5.3 | Taxable | Exempt | Taxable |
| Kentucky | 6.0 | Exempt | Exempt | Taxable |
| Louisiana [2] | 4.0 | Exempt | Exempt | Taxable |
| Maine | 5.0 | Exempt | Exempt | Taxable |
| Maryland | 5.0 | Exempt | Exempt | Exempt |
| Massachusetts | 5.0 | Exempt | Exempt | Taxable |
| Michigan | 6.0 | Exempt | Exempt | Taxable |
| Minnesota | 6.5 | Exempt | Exempt | Exempt |
| Mississippi | 7.0 | Taxable | Exempt | Taxable |
| Missouri [4] | 4.225 | 1.225 | Exempt | Taxable |
| Montana | **NO STATE SALES TAX** | | | |
| Nebraska | 5.5 | Exempt | Exempt | Taxable |
| Nevada | 6.5 | Exempt | Exempt | Taxable |
| New Hampshire | **NO STATE SALES TAX** | | | |
| New Jersey | 6.0 | Exempt | Exempt | Exempt |
| New Mexico | 5.0 | Exempt | Exempt | Taxable |
| New York | 4.0 | Exempt | Exempt | Exempt |
| North Carolina [2,5] | 4.5 | Exempt | Exempt | Taxable |
| North Dakota | 5.0 | Exempt | Exempt | Taxable |
| Ohio | 5.5 | Exempt | Exempt | Taxable |
| Oklahoma | 4.5 | Taxable | Exempt | Taxable |
| Oregon | **NO STATE SALES TAX** | | | |
| Pennsylvania | 6.0 | Exempt | Exempt | Exempt |
| Rhode Island | 7.0 | Exempt | Exempt | Exempt |
| South Carolina | 5.0 | Taxable | Exempt | Taxable |
| South Dakota | 4.0 | Taxable | Exempt | Taxable |
| Tennessee | 7.0 | 6.0 | Exempt | Taxable |
| Texas | 6.25 | Exempt | Exempt | Exempt |
| Utah | 4.75 | Taxable | Exempt | Taxable |
| Vermont | 6.0 | Exempt | Exempt | Exempt |
| Virginia | 4.0 | 2.5 | Exempt | Exempt |
| Washington | 6.5 | Exempt | Exempt | Taxable |
| West Virginia | 6.0 | 5.0 | Exempt | Taxable |
| Wisconsin | 5.0 | Exempt | Exempt | Taxable |
| Wyoming | 4.0 | Taxable | Exempt | Taxable |

**Notes**:

1. (California) Sales tax may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund
2. (Georgia, Louisiana, North Carolina) Food sales are subject to local sales tax
3. (Hawaii) Sales tax for wholesalers/manufacturers is 0.5%
4. (Missouri) Sales tax will be reduced to 4.125% effective November 8, 2008
5. (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.*