		Exe	mptions or Tax Rat	es for
State	General Sales - Tax Rate (%)	Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4	Taxable	Exempt	Taxable
Alaska		No State Ge	eneral 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			eneral Sales Tax	
District Of Columbia	6	Exempt	Exempt	Exempt
Florida	6	Exempt	Exempt	Exempt
Georgia	4	Exempt ⁽⁴⁾	Exempt	Taxable
Hawaii	4	Taxable	Exempt	Taxable
Idaho	6	Taxable	Exempt	Taxable
Illinois	6.25	Exempt ⁽⁶⁾	1	1
Indiana	7	Exempt	Exempt	Taxable
lowa	6	Exempt	Exempt	Taxable
Kansas	6.5	Taxable	Exempt	Taxable
Kentucky	6	Exempt	Exempt	Taxable
Louisiana	4.45	Exempt ⁽⁴⁾	Exempt	Taxable
Maine	5.5	-	-	Taxable
		Exempt	Exempt	
Maryland Massachusetts	6 6.25	Exempt	Exempt	Exempt Taxable
		Exempt	Exempt	Taxable
Michigan Mianagata	6	Exempt	Exempt	
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7	Taxable	Exempt	Taxable
Missouri	4.225	1.225 ⁽⁴⁾	Exempt	Taxable
Montana			eneral Sales Tax	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire	=		eneral Sales Tax	
New Jersey	6.625	Exempt	Exempt	Exempt
New Mexico ⁽⁷⁾	5	Exempt	Exempt	Taxable
New York	4	Exempt	Exempt	Exempt
North Carolina	4.75	Exempt ⁽⁴⁾	Exempt	Taxable
North Dakota	5	Exempt	Exempt	Taxable
Ohio	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon			eneral Sales Tax	
Pennsylvania	6	Exempt	Exempt	Exempt
Rhode Island	7	Exempt	Exempt	Taxable
South Carolina	6	Exempt	Exempt	Taxable
South Dakota	4.5	Taxable	Exempt	Taxable
Tennessee	7	4 (4)	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Lltab	6 1 ⁽⁵⁾	3 O ⁽⁵⁾	Evemnt	Tavahle

State General Sales Tax Rates As of January 1, 2023

Utah	6.1 ⁽⁵⁾	3.0 (5)	Exempt	Taxable
Vermont	6	Exempt	Exempt	Exempt
Virginia	5.3 ⁽²⁾	1 (2)	Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6	Exempt	Exempt	Taxable
Wisconsin	5	Exempt	Exempt	Taxable
Wyoming	4	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. Also applies to food sales

(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.

(6) Illinois suspended the 1% sales tax on food from 7/1/22 to 6/1/23

(7) New Mexico Sales (GRT) scheduled to decrease to 4.875% on July 1, 2023.

Source:

Federation of Tax Administrators. Current Tax Rates. January 2023; TPC analysis of state revenue websites.

-	General		Exemptions for	
State	Sales Tax Rate (%)	Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4.00	Taxable	Exempt	Taxabl
Alaska		No State Ge	eneral Sales Tax	
Arizona	5.60	Exempt	Exempt	Taxable
Arkansas	6.50	0.125 (4)	Exempt	Taxabl
California (3)	7.25	Exempt	Exempt	Taxabl
Colorado	2.90	Exempt	Exempt	Taxabl
Connecticut	6.35	Exempt	Exempt	Taxabl
Delaware		No State Ge	eneral Sales Tax	
District Of Columbia	6.00	Exempt	Exempt	Exemp
Florida	6.00	Exempt	Exempt	Exemp
Georgia	4.00	Exempt ⁽⁴⁾	Exempt	Taxabl
Hawaii	4.00	Taxable	Exempt	Taxabl
Idaho	6.00	Taxable	Exempt	Taxabl
Illinois	6.25	1.00	1.00	1.0
Indiana	7.00	Exempt	Exempt	Taxabl
lowa	6.00	Exempt	Exempt	Taxabl
Kansas	6.50	Taxable	Exempt	Taxabl
Kentucky	6.00	Exempt	Exempt	Taxabl
Louisiana	4.45	Exempt (4)	Exempt	Taxabl
Maine	5.50	Exempt	Exempt	Taxabl
Maryland	6.00	Exempt	Exempt	Exemp
Massachusetts	6.25	Exempt	Exempt	Taxabl
Michigan	6.00	Exempt	Exempt	Taxabl
Minnesota	6.88	Exempt	Exempt	Exemp
Mississippi	7.00	Taxable	Exempt	Taxabl
Missouri	4.23	1.225	Exempt	Taxabl
Montana			eneral Sales Tax	
Nebraska	5.50	Exempt	Exempt	Taxabl
Nevada	6.85	Exempt	Exempt	Taxabl
New Hampshire			eneral Sales Tax	
New Jersey	6.63	Exempt	Exempt	Exemp
New Mexico	5.13	Exempt	Exempt	Taxabl
New York	4.00	Exempt	Exempt	Exemp
North Carolina	4.75	Exempt ⁽⁴⁾	Exempt	Taxabl
North Dakota	5.00	Exempt	Exempt	Taxabl
Ohio	5.75	Exempt	Exempt	Taxabl
Oklahoma	4.50	Taxable	Exempt	Taxabl
Oregon	1.00		eneral Sales Tax	i uxusi
Pennsylvania	6.00	Exempt	Exempt	Exemp
Rhode Island	7.00	Exempt	Exempt	Taxabl
South Carolina	6.00	Exempt	Exempt	Taxabl
South Dakota	4.50	Taxable	Exempt	Taxabl
Tennessee	7.00	4.00 ⁽⁴⁾	Exempt	Taxabl
Texas	6.25	Exempt	Exempt	Exemp
Utah	6.10 ⁽⁵⁾	3.00 ⁽⁵⁾	Exempt	Taxabl
Vermont	6.00	Exempt	Exempt	Exemp
Virginia	5.30 ⁽²⁾	2.50 ⁽²⁾	Exempt	Exemp
Washington	6.50		Exempt	Taxabl
-	6.00	Exempt		Taxabi Taxabi
West Virginia Wisconsin	6.00 5.00	Exempt	Exempt	Taxabl Taxabl
vvisconsin Wyoming	5.00 4.00	Exempt Exempt	Exempt	Taxabi Taxabi

State General Sales Tax Rates As of January 1, 2022

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

	General		Exemptions for	
State	Sales Tax Rate (%)	Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4.00	Taxable	Exempt	Taxable
Alaska		NO STAT	E 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 STAT	E SALES TAX	
District of Columbia	6.00	Exempt	Exempt	Exemp
Florida	6.00	Exempt	Exempt	Exemp
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
lowa	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	Exemp
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6.00	Exempt	Exempt	Taxable
Minnesota	6.88	Exempt	Exempt	Exemp
Mississippi	7.00	Taxable	Exempt	Taxable
Missouri	4.23	1.225	Exempt	Taxable
Montana			E SALES TAX	
Nebraska	5.50	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire			E SALES TAX	
New Jersey	6.63	Exempt	Exempt	Exemp
New Mexico	5.13	Exempt	Exempt	Taxable
New York	4.00	Exempt	Exempt	Exemp
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	1.50		E SALES TAX	- axabi
Pennsylvania	6.00	Exempt	Exempt	Exemp
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	Taxabl
Texas	6.25	Exempt	Exempt	Exemp
Utah	6.1 ⁽⁵⁾	3.0 ⁽⁵⁾	Exempt	Taxable
Vermont	6.00	Exempt	Exempt	Exemp
Virginia	5.3 ⁽²⁾	2.5 ⁽²⁾	Exempt	Exemp
Washington	6.50	Exempt	Exempt	Taxabl
West Virginia	6.00	Exempt	Exempt	Taxable
Wisconsin	8.00 5.00	Exempt	Exempt	Taxabl
Wyoming	4.00	Exempt	Exempt	Taxable

State General Sales Tax Rates As of January 1, 2021

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

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

As of January 1, 2020

	ConstalC		Exemptions for	
State	General Sales Tax Rate (%)	Food ¹	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	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 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
lowa	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 STA	TE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STA	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		NO STA	TE 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

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

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

	Conoral Cala		Exemptions for	
State	General Sales Tax Rate (%)	Food ¹	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			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
lowa	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 STA	ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STA	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			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	4.5	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	2.5 Exempt	Exempt	Taxable
West Virginia	6.0	Exempt	Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable
••yoning	ч.0	Evenipt	LYCIIIhr	

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

	ConsulCala		Exemptions for	
State	General Sales Tax Rate (%)	Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STA	TE 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		•	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
lowa	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	-	•	Taxable
		Exempt	Exempt	
Michigan	6.0	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7.0	Taxable	Exempt	Taxable
Missouri Montana	4.225	1.225	Exempt TE SALES TAX	Taxable
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire	0.05		ATE SALES TAX	Тахаріс
New Jersey	6.625	Exempt	Exempt	Exempt
•	5.125	-	•	Taxable
New Mexico New York		Exempt	Exempt	
	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	()		TE SALES TAX	F ,
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

State General Sales Tax Rates 2017

As of January 1, 2017

	Conoral Calas		Exemptions for	
State	General Sales Tax Rate (%)	Food ¹	Prescription	Nonprescription
		Food	Drugs	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	Exempt
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
lowa	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 STA	TE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		NO STA	ATE 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			TE 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
-	5.3 6.5			Taxable
Washington West Virginia	6.0	Exempt Exempt	Exempt Exempt	Taxable
Wisconsin	5.0	Exempt	Exempt	Taxable
Wyoming	4.0	Exempt	Exempt	Taxable
vv yonning	 0	Exempt	Lvemhr	Idvanie

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

State General Sales Tax Rates 2016

As of January 1, 2016

	Compared Color		Exemptions for	
State	General Sales Tax Rate (%)	_ 1	Prescription	Nonprescription
		Food ¹	Drugs	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	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Exempt
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
lowa	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			TE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		-	TE 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	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	5.0	Exempt	Taxable
Texas	6.25	Exempt	Exempt	Exempt
Utah	5.95	3.0 ⁴	Exempt	Taxable
Vermont	6.0		-	Exempt
	5.3 ²	Exempt 2.5 ²	Exempt	-
Virginia Mashington			Exempt	Exempt
Washington	6.5	Exempt	Exempt	Taxable
West Virginia	6.0 5.0	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.

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

State General Sales Tax Rates 2015 As of January 1, 2015

	Gomenal Calas			
State	General Sales Tax Rate (%)	Food ¹	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	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware			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 ⁵	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	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon			ATE SALES TAX	i diversite
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.

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

2-Jun-14

State General Sales Tax Rates 2014 As of January 1, 2014

	Gomenal Calas			
State	General Sales Tax Rate (%)	Food ¹	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	7.5	Exempt	Exempt	Taxable
Colorado	2.9	Exempt	Exempt	Taxable
Connecticut	6.35	Exempt	Exempt	Taxable
Delaware			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 ⁵	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	5.75	Exempt	Exempt	Taxable
Oklahoma	4.5	Taxable	Exempt	Taxable
Oregon			ATE SALES TAX	i diversite
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.

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

26-Mar-13

State General Sales Tax Rates 2013

As of January 1, 2013

	General Sales		Exemptions for	
State	General Sales Tax Rate (%)	Food ¹	Prescription Drugs	Nonprescription Drugs
Alabama	4.0	Taxable	Exempt	Taxable
Alaska		NO STA	ATE 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		•	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
lowa	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 STA	ATE SALES TAX	
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85 ⁵	Exempt	Exempt	Taxable
New Hampshire		•	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			ATE SALES TAX	. and bic
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

(As of January 1, 2012)

StateSales Tax Rate (%)FoodDrugsAlabama4.0TaxableExemptAlaskaNO STATE SALES TAXArizona6.6ExemptArkansas6.01.5 4	Nonprescription Drugs Taxable Taxable Taxable Taxable Taxable
AlaskaNO STATE SALES TAXArizona6.6ExemptArkansas6.01.5 4	Taxable Taxable
Arizona6.6ExemptExemptArkansas6.01.5 4Exempt	Taxable
Arkansas 6.0 1.5 ⁴ Exempt	Taxable
Arkansas6.01.5 4ExemptCalifornia 37.25ExemptExempt	
California ³ 7.25 Exempt Exempt	Tavahla
	Taxable
	Taxable
Delaware NO STATE SALES TAX	
	Exempt
	Exempt
	Taxable
	Taxable
	Taxable
	1.0
	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
	Taxable
Montana NO STATE SALES TAX	
	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
	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
	Taxable
South Carolina 6.0 Exempt Exempt	Taxable
	Taxable
	Taxable
Texas 6.25 Exempt Exempt	Exempt
Utah 5.95 ⁴ 1.75 ⁴ Exempt	Taxable
Vermont 6.0 Exempt Exempt	Exempt
	Exempt
	Taxable
	Taxable
ÿ	Taxable
	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

(As of January 1, 2011)

		EXEMPTIONS		
State	State General Sales Tax Rate (%)	Food ¹	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		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
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		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			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

		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 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 S	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	
lowa	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	
	6.0		-	Taxable	
Michigan Minnesota	6.875	Exempt	Exempt		
		Exempt Taxable	Exempt	Exempt Taxable	
Mississippi	7.0		Exempt		
Missouri	4.225	1.225	Exempt	Taxable	
Montana		NO STATE S	1	T	
Nebraska	5.5	Exempt	Exempt	Taxable	
Nevada	6.85	Exempt	Exempt	Taxable	
New Hampshire		NO STATE S	1	1	
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 S	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	

3-Mar-10

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

EXEMPTIONS State General Prescription Nonprescription State Sales Tax Rate Food Drugs Drugs (%) 4.0 Taxable Exempt Taxable Alabama NO STATE SALES TAX Alaska 5.6 Arizona Exempt Exempt Taxable 6.0 3.0 Taxable Arkansas Exempt California 1,2 7.25 Taxable Exempt Exempt 2.9 Exempt Exempt Colorado Taxable 6.0 Exempt Exempt Connecticut Exempt NO STATE SALES TAX Delaware District of Columbia 5.75 Exempt Exempt Exempt 6.0 Exempt Exempt Florida Exempt 4.0 Exempt Exempt Taxable Georgia ³ Exempt 4.0 Taxable Taxable Hawaii 4 6.0 Idaho 4 Taxable Exempt Taxable 6.25 Illinois 1.0 1.0 1.0 Indiana 6.0 Exempt Taxable Exempt 5.0 Exempt Exempt Taxable lowa Kansas⁴ 5.3 Taxable Exempt Taxable Kentucky 6.0 Exempt Exempt Taxable 4.0 Exempt Exempt Taxable Louisiana ³ Maine 5.0 Exempt Exempt Taxable Maryland ⁵ 6.0 Exempt Exempt Exempt 5.0 Exempt Taxable Massachusetts Exempt 6.0 Michigan Exempt Exempt Taxable 6.5 Exempt Minnesota Exempt Exempt 7.0 Taxable Exempt Taxable Mississippi 4.225 Exempt Missouri 1.225 Taxable NO STATE SALES TAX Montana 5.5 Taxable Nebraska Exempt Exempt 6.5 Exempt Exempt Taxable Nevada NO STATE SALES TAX New Hampshire 7.0 New Jersey Exempt Exempt Exempt New Mexico 5.0 Taxable Exempt Exempt 4.0 New York Exempt Exempt Exempt North Carolina 3,6 4.25 Exempt Taxable Exempt 5.0 North Dakota Exempt Exempt Taxable Exempt Ohio 5.5 Exempt Taxable 4.5 Oklahoma⁴ Exempt Taxable Taxable

State General Sales Tax Rates, 2008

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.

		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 1,2	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
lowa	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	4.220		SALES TAX	Тахаріс
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.5	Exempt	Exempt	Taxable
New Hampshire	0.0		SALES TAX	Тахаріс
New Jersey	7.0	Exempt	Exempt	Exempt
New Mexico	5.0	Exempt	Exempt	Taxable
New York	4.0			
	4.0	Exempt	Exempt	Exempt Taxable
North Carolina ^{3,5}		Exempt	Exempt	
North Dakota	5.0	Exempt	Exempt	Taxable
Ohio 4	5.5	Exempt	Exempt	Taxable
Oklahoma ⁴	4.5	Taxable	Exempt	Taxable
Oregon		1	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

3-Jul-07

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)

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	Nonprescriptio 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	
lowa	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 Minnesota	6.0 6.5	Exempt	Exempt	Taxable	
		Exempt	Exempt	Exempt	
Mississippi	7.0	Taxable	Exempt	Taxable	
Missouri ⁴	4.225	1.225	Exempt	Taxable	
Montana		1	SALES TAX	1	
Nebraska	5.5	Exempt	Exempt	Taxable	
Nevada	6.5	Exempt	Exempt	Taxable	
New Hampshire		1	SALES TAX	T	
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	
Ū.	6.0	5.0	Exempt	Taxable	
WESt VIIginia		-	1.1		
West Virginia Wisconsin	5.0	Exempt	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)

	Food Items [1]	State	Maximum	Maximum
	Taxable (T)	Rate	Local	State/Local
	Exempt (E)	Nate	Rate [2]	Rate [2]
Alabama	Т	4	7	11
Alaska	Т		7.00 [3]	7
Arizona	Е	5.6	4.5	10.1
Arkansas	Т	5.125	5.5	10.625
California	Е	6	2.75	8.75
Colorado	Е	2.9	7	9.9
Connecticut	Е	6		6
District of Columbia	Е	5.75		5.75
Florida	Е	6	1.5	7.5
Georgia	E [4]	4	3	7
Hawaii	T* 1	4		4
Idaho	Т*	6	3	9
Illinois	T**	6.25	3	9.25
Indiana	Е	6		6
lowa	Е	5	2	7
Kansas	Т*	5.3	3	8.3
Kentucky	Е	6		6
Louisiana	E [4]	4	6.25	10.25
Maine	Ê	5		5
Maryland	Е	5		5
Massachusetts	Е	5		5
Michigan	Е	6		6
Minnesota	Е	6.5	1	7.5
Mississippi	Т	7	0.25	7.25
Missouri	T **	4.225	4.5	8.725
Nebraska	Е	5.5	1.5	7
Nevada	Е	6.5	1	7.5
New Jersey	Е	6		6
New Mexico	Т	5	2.25	7.25
New York	Е	4.25	4.5	8.75
North Carolina	E [4]	4.5	3	7.5
North Dakota	Е	5	2.5	7.5
Ohio	E	6	2	8
Oklahoma	Т	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	Т	4.75	2.25	7
Vermont	Е	6	1	7
Virginia	T**	3.5	1	4.5
Washington	Е	6.5	2.4	8.9
West Virginia	Т	6		6
Wisconsin	Е	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]	State	Maximum	Maximum
	Taxable (T)	Rate	Local	State/Local
	Exempt (E)		Rate [2]	Rate [2]
Alehama	-	4	C	4.4
Alabama	T	4	6	11
Alaska	Т		7.00 [3]	7
Arizona	E	5.6	3	8.6
Arkansas	Т	5.125	4.75	9.875
California	E	6	2.5	8.5
Colorado	E	2.9	5.0 0	7.9
Connecticut		6		6
District of Columbia	E	5.75		5.75
Florida	E	6	1.5	7.5
Georgia	E Ta	4	3	7
Hawaii	T* 	4		4
Idaho	T*	5	3	8
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	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	Т	7	0.25	7.25
Missouri	Т	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	Т	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	Т	4.5	5.35	9.85
Pennsylvania	E	6	1	7
Rhode Island	E	7		7
South Carolina	T**	5	2	7
South Dakota	Τ*	4	2	6
Tennessee	Т	7	2.75	9.75
Texas	E	6.25	2	8.25
Utah	Т	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	Т	6		6
Wisconsin	E	5	0.6	5.6
Wyoming	Τ*	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.

	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	Ē	5.6	3	8.6
Arkansas	Т	5.125	3	8.125
California	Е	5.75	2.5	8.25
Colorado	Е	2.9	4.5	7.4
Connecticut	Е	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
lowa	E T+	5	2	7
Kansas	T*	4.9	3	7.9
Kentucky	E	6 4	 5.5	6
Louisiana Maine	T [3] E	4 5	5.5	9.5 5
Maryland	E	5 5		5 5
Massachusetts	E	5		5
Michigan	E	6		6
Minnesota	E	6.5	1	7.5
Mississippi	T	7		7
Missouri	Ť	4.225	4	8.225
Nebraska	Ē	5	1.5	6.5
Nevada	Ē	6.5	0.75	7.25
New Jersey	Е	6		6
New Mexico	Т	5	2.1875	7.1875
New York	E	4	4.5	8.5
North Carolina	E [5]	4	2	6
North Dakota	Е	5	2	7
Ohio	E	5	2	7
Oklahoma	Т	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	Т	4.75	2	6.75
Vermont	E T**	5		5
Virginia Washington		3.5 6 5	1	4.5
Washington	E T	6.5	2.3	8.8 6
West Virginia Wisconsin	E	6 5	0.6	ь 5.6
Wyoming	T*	4	2	6
wyoning	ı	Ť	۲	5

[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.