

State General Sales Tax Rates

As of January 1, 2023

State	General Sales Tax Rate (%)	Exemptions or Tax Rates (%) for		
		Food ⁽¹⁾	Prescription Drugs	Nonprescription Drugs
Alabama	4	Taxable	Exempt	Taxable
Alaska		No State General 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 General 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	1 ⁽⁶⁾	1	1
Indiana	7	Exempt	Exempt	Taxable
Iowa	6	Exempt	Exempt	Taxable
Kansas	6.5	4	Exempt	Taxable
Kentucky	6	Exempt	Exempt	Taxable
Louisiana	4.45	Exempt ⁽⁴⁾	Exempt	Taxable
Maine	5.5	Exempt	Exempt	Taxable
Maryland	6	Exempt	Exempt	Exempt
Massachusetts	6.25	Exempt	Exempt	Taxable
Michigan	6	Exempt	Exempt	Taxable
Minnesota	6.875	Exempt	Exempt	Exempt
Mississippi	7	Taxable	Exempt	Taxable
Missouri	4.225	1.225 ⁽⁴⁾	Exempt	Taxable
Montana		No State General Sales Tax		
Nebraska	5.5	Exempt	Exempt	Taxable
Nevada	6.85	Exempt	Exempt	Taxable
New Hampshire		No State General 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		No State General 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
Utah	6.1 ⁽⁵⁾	3 ⁽⁵⁾	Exempt	Taxable
Vermont	6	Exempt	Exempt	Exempt
Virginia	5.3 ⁽²⁾	Exempt ⁽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's 1% tax on grocery food was suspended from July 1, 2022 to June 30, 2023.

(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.