STATE SALES TAX RATES AND FOOD & DRUG EXEMPTIONS

(As of January 1, 2010)

	(710 01 041	10019		
			EXEMPTIONS	
	Tax Rate		Prescription	Nonprescription
STATE	(percentage)	Food (1)	Drugs	Drugs
ALABAMA	4		*	
ALASKA	none			
ARIZONA	5.6	*	*	
ARKANSAS	6	2% (4)	*	
CALIFORNIA (3)	8.25	*	*	
COLORADO	2.9	*	*	
CONNECTICUT	6	*	*	*
DELAWARE	none			
FLORIDA	6	*	*	*
GEORGIA	4	* (4)	*	
HAWAII	4	(· /	*	
IDAHO	6		*	
ILLINOIS	6.25	1%	1%	1%
INDIANA	7	*	*	1 /0
IOWA	6	*	*	
KANSAS	5.3		*	
KENTUCKY	6	*	*	
LOUISIANA	4	* (4)	*	
MAINE	5	*	*	
MARYLAND	6	*	*	*
MASSACHUSETTS	6.25	*	*	
MICHIGAN	6	*	*	
MINNESOTA	6.875	*	*	*
MISSISSIPPI	0.673 7		*	
	4.225	1 2250/	*	
MISSOURI MONTANA	none	1.225%	*	
	5.5	*	*	
NEBRASKA		*	*	
NEVADA	6.85			
NEW HAMPSHIRE	none	*	*	*
NEW JERSEY	7	*	*	
NEW MEXICO	5	*	*	*
NEW YORK	4	* (4)	*	-
NORTH CAROLINA	5.75	* (4)		
NORTH DAKOTA	5	•	•	
OHIO	5.5			
OKLAHOMA	4.5			
OREGON	none	•	•	•
PENNSYLVANIA	6			·
RHODE ISLAND	7			•
SOUTH CAROLINA	6			
SOUTH DAKOTA	4	5 50/		
TENNESSEE	7	5.5%		
TEXAS	6.25	. ===	*	*
UTAH	4.7	1.75% (4)	*	
VERMONT	6	*	*	*
VIRGINIA	5.0 (2)	2.5% (2)	*	*
WASHINGTON	6.5	*	*	
WEST VIRGINIA	6	3%	*	
WISCONSIN	5	*	*	
WYOMING	4	*	*	
DIST. OF COLUMBIA	6	*	*	*

^{* --} indicates exempt from tax, blank indicates subject to general sales tax rate.

Source: Compiled by FTA from various sources.

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

⁽²⁾ Includes statewide local tax of 1.0% 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 are subject to local sales taxes.