

## STATE SALES TAX RATES AND FOOD & DRUG EXEMPTIONS

(As of January 1, 2012)

STATE	Tax Rate (percentage)	EXEMPTIONS		
		Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4		*	
ALASKA	none			
ARIZONA	6.6	*	*	
ARKANSAS	6	1.5% (4)	*	
CALIFORNIA (3)	7.25	*	*	
COLORADO	2.9	*	*	
CONNECTICUT	6.35	*	*	
DELAWARE	none			
FLORIDA	6			*
GEORGIA	4	* (4)	*	
HAWAII	4		*	
IDAHO	6		*	
ILLINOIS	6.25	1%	1%	1%
INDIANA	7	*	*	
IOWA	6	*	*	
KANSAS	6.3		*	
KENTUCKY	6	*	*	
LOUISIANA	4	* (4)	*	
MAINE	5	*	*	
MARYLAND	6	*	*	*
MASSACHUSETTS	6.25	*	*	
MICHIGAN	6	*	*	
MINNESOTA	6.875	*	*	*
MISSISSIPPI	7		*	
MISSOURI	4.225	1.225%	*	
MONTANA	none		*	
NEBRASKA	5.5	*	*	
NEVADA (5)	6.85	*	*	
NEW HAMPSHIRE	none			
NEW JERSEY	7	*	*	*
NEW MEXICO	5.125	*	*	
NEW YORK	4	*	*	*
NORTH CAROLINA	4.75	* (4)	*	
NORTH DAKOTA	5	*	*	
OHIO	5.5	*	*	
OKLAHOMA	4.5		*	
OREGON	none			
PENNSYLVANIA	6	*	*	*
RHODE ISLAND	7	*	*	
SOUTH CAROLINA	6	*	*	
SOUTH DAKOTA	4		*	
TENNESSEE	7	5.5%	*	
TEXAS	6.25	*	*	*
UTAH	5.95 (4)	1.75% (4)	*	
VERMONT	6	*	*	*
VIRGINIA	5.0 (2)	2.5% (2)	*	*
WASHINGTON	6.5	*	*	
WEST VIRGINIA	6	2% (6)	*	
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, 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) 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, 2013.

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