

STATE SALES TAX RATES AND FOOD & DRUG EXEMPTIONS

(As of January 1, 2020)

| STATE | Tax Rate (percentage) | EXEMPTIONS | | |
|-------------------|--------------------------|------------|-----------------------|--------------------------|
| | | Food (1) | Prescription Drugs | Nonprescription Drugs |
| ALABAMA | 4 | | * | |
| ALASKA | none | -- | -- | -- |
| ARIZONA | 5.6 | * | * | |
| ARKANSAS | 6.5 | 0.125% (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 | 6.5 | | * | |
| KENTUCKY | 6 | * | * | |
| LOUISIANA | 4.45 | * (4) | * | |
| MAINE | 5.5 | * | * | |
| MARYLAND | 6 | * | * | * |
| MASSACHUSETTS | 6.25 | * | * | |
| MICHIGAN | 6 | * | * | |
| MINNESOTA | 6.875 | * | * | * |
| MISSISSIPPI | 7 | | * | |
| MISSOURI | 4.225 | 1.225% | * | |
| MONTANA | none | -- | -- | -- |
| NEBRASKA | 5.5 | * | * | |
| NEVADA | 6.85 | * | * | |
| NEW HAMPSHIRE | none | -- | -- | -- |
| NEW JERSEY | 6.625 | * | * | * |
| NEW MEXICO | 5.125 | * | * | |
| NEW YORK | 4 | * | * | * |
| NORTH CAROLINA | 4.75 | * (4) | * | |
| NORTH DAKOTA | 5 | * | * | |
| OHIO | 5.75 | * | * | |
| OKLAHOMA | 4.5 | | * | |
| OREGON | none | -- | -- | -- |
| PENNSYLVANIA | 6 | * | * | * |
| RHODE ISLAND | 7 | * | * | |
| SOUTH CAROLINA | 6 | * | * | |
| SOUTH DAKOTA | 4.5 | | * | |
| TENNESSEE | 7 | 4% (4) | * | |
| TEXAS | 6.25 | * | * | * |
| UTAH | 6.1 (5) | 3.0% (5) | * | |
| VERMONT | 6 | * | * | * |
| VIRGINIA | 5.3 (2) | 2.5% (2) | * | * |
| WASHINGTON | 6.5 | * | * | |
| WEST VIRGINIA | 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) Food sales subject to local taxes.

(5) Includes a statewide 1.25% tax levied by local governments in Utah. Effective April 1, 2020, food is fully taxable in Utah.