

Table 15. Comparison of State/Local Retail Sales Taxes - 2017

STATE	Tax Rate (%)	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate	EXEMPTIONS		
					Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4.000	5.010	9.010	7.000		*	
ALASKA	0.000	1.760	1.760	7.500			
ARIZONA	5.600	2.650	8.250	5.300	*	*	
ARKANSAS	6.500	2.800	9.300	5.125	1.5%(4)	*	
CALIFORNIA (3)	7.250	1.000	8.250	2.500	*	*	
COLORADO	2.900	4.600	7.500	8.300	*	*	
CONNECTICUT	6.350	0.000	6.350	0.000	*	*	
DELAWARE	0.000	0.000	0.000	0.000			
FLORIDA	6.000	0.800	6.800	2.000	*	*	*
GEORGIA	4.000	3.000	7.000	4.000	*(4)	*	
HAWAII	4.000	0.350	4.350	0.500		*	
IDAHO	6.000	0.030	6.030	3.000		*	
ILLINOIS	6.250	2.390	8.640	4.750	0.01	0.01	0.01
INDIANA	7.000	0.000	7.000	0.000	*	*	
IOWA	6.000	0.800	6.800	1.000	*	*	
KANSAS	6.500	2.120	8.620	4.000		*	
KENTUCKY	6.000	0.000	6.000	0.000	*	*	
LOUISIANA	5.000	4.980	9.980	7.000	*(4)	*	
MAINE	5.500	0.000	5.500	0.000	*	*	
MARYLAND	6.000	0.000	6.000	0.000	*	*	*
MASSACHUSETTS	6.250	0.000	6.250	0.000	*	*	
MICHIGAN	6.000	0.000	6.000	0.000	*	*	
MINNESOTA	6.875	0.420	7.300	1.500	*	*	*
MISSISSIPPI	7.000	0.070	7.070	1.000		*	
MISSOURI	4.225	3.660	7.890	5.000	1.225	*	
MONTANA	0.000	0.000	0.000	0.000		*	
NEBRASKA	5.500	1.390	6.890	2.000	*	*	
NEVADA (6)	6.850	1.130	7.980	1.300	*	*	
NEW HAMPSHIRE	0.000	0.000	0.000	0.000			
NEW JERSEY	6.875	-0.030	6.850	0.000	*	*	*
NEW MEXICO	5.125	2.430	7.550	3.563	*	*	
NEW YORK	4.000	4.490	8.490	4.875	*	*	*
NORTH CAROLINA	4.750	2.150	6.900	2.750	*(4)	*	
NORTH DAKOTA	5.000	1.780	6.780	3.500	*	*	
OHIO	5.750	1.390	7.140	2.250	*	*	
OKLAHOMA	4.500	4.360	8.860	6.500		*	
OREGON	0.000	0.000	0.000	0.000			
PENNSYLVANIA	6.000	0.340	6.340	2.000			
RHODE ISLAND	7.000	0.000	7.000	0.000	*	*	
SOUTH CAROLINA	6.000	1.220	7.220	2.500	*	*	
SOUTH DAKOTA	4.500	1.890	6.390	4.500		*	
TENNESSEE	7.000	2.460	9.460	2.750	5%(4)	*	
TEXAS	6.250	1.940	8.190	2.000	*	*	*
UTAH	5.950	0.810	6.760	2.150	3.0%(5)	*	
VERMONT	6.000	0.180	6.180	1.000	*	*	*
VIRGINIA	5.300	0.330	5.630	0.700	2.5%(2)	*	*
WASHINGTON	6.500	2.420	8.920	3.400	*	*	
WEST VIRGINIA	6.000	0.290	6.290	1.000	*	*	
WISCONSIN	5.000	0.420	5.420	1.750	*	*	
WYOMING	4.000	1.400	5.400	2.000	*	*	
DIST. OF COLUMBIA	5.750	0.000	5.750	0.000	*	*	*

* -- 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,

(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.

(6) New Jersey rate scheduled to decrease to 6.625%, 1/1/18; Louisiana will decrease to 4%, 7/1/18

(a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.

(b) Three states levy mandatory, statewide, local add-on sales taxes: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales taxes.

(c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services.

(d) Due to data limitations, this table does not include sales taxes in local resort areas in Montana.

(e) Salem County is not subject to the statewide sales tax rate and collects a total rate of 3.5%. New Jersey's average local rate is represented as a negative.