

## TAXES

**Table 7.11a**  
**STATE SALES TAX RATES AND FOOD AND DRUG EXEMPTIONS**  
**(As of January 1, 2017)**

State or other jurisdiction	Tax rate (percentage)	Exemptions		
		Food (a)	Prescription drugs	Nonprescription drugs
Alabama.....	4.0	...	★	...
Alaska.....	none	none	none	none
Arizona.....	5.6	★	★	...
Arkansas.....	6.5	1.5% (c)	★	...
California (b).....	7.5 (b)	★	★	...
Colorado.....	2.9	★	★	...
Connecticut.....	6.35	★	★	★
Delaware.....	none	none	none	none
Florida.....	6.0	★	★	★
Georgia.....	4.0	★(c)	★	...
Hawaii.....	4.0	...	★	...
Idaho.....	6.0	...	★	...
Illinois.....	6.25	1%	1%	1%
Indiana.....	7.0	★	★	...
Iowa.....	6.0	★	★	...
Kansas.....	6.5	...	★	...
Kentucky.....	6.0	★	★	...
Louisiana (d).....	5.0	★(c)	★	...
Maine.....	5.5	★	★	...
Maryland.....	6.0	★	★	★
Massachusetts.....	6.25	★	★	...
Michigan.....	6.0	★	★	...
Minnesota.....	6.875	★	★	★
Mississippi.....	7.0	...	★	...
Missouri.....	4.225	1.225%	★	...
Montana.....	none	none	none	none
Nebraska.....	5.5	★	★	...
Nevada.....	6.85	★	★	...
New Hampshire.....	none	none	none	none
New Jersey (d).....	6.8	★	★	★
New Mexico.....	5.125	★	★	...
New York.....	4.0	★	★	★
North Carolina.....	4.75	★(c)	★	...
North Dakota.....	5.0	★	★	...
Ohio.....	5.75	★	★	...
Oklahoma.....	4.5	...	★	...
Oregon.....	none	none	none	none
Pennsylvania.....	6.0	★	★	★
Rhode Island.....	7.0	★	★	...
South Carolina.....	6.0	★	★	...
South Dakota.....	4.5	...	★	...
Tennessee.....	7.0	5% (c)	★	...
Texas.....	6.25	★	★	★
Utah.....	5.95 (f)	3.0% (e)	★	...
Vermont.....	6.0	★	★	★
Virginia.....	5.3 (g)	2.5% (f)	★	★
Washington.....	6.5	★	★	...
West Virginia.....	6.0	★	★	...
Wisconsin.....	5.0	★	★	...
Wyoming.....	4.0	★	★	...
Dist. of Columbia.....	5.75	★	★	★

Source: Compiled by FTA from various sources, January 2017.

Key:

★ — Indicates exempt from tax.

... — Indicates subject to general sales tax rate.

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

(b) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(c) Food sales subject to local taxes.

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

(e) Includes a statewide 1.25% tax levied by local governments in Utah.

(f) Includes statewide 1.0% tax levied by local governments in Virginia.