

TABLE 7.16A

State Sales Tax Rates and Food and Drug Exemptions (As of January 1, 2019)

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)	7.25	★	★	...
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	4.45	★(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	6.625	★	★	★
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	4% (c)	★	...
Texas	6.25	★	★	★
Utah	5.95 (d)	3.0% (d)	★	...
Vermont	6.0	★	★	★
Virginia	5.3 (e)	2.5% (e)	★	★
Washington	6.5	★	★	...
West Virginia	6.0	★	★	...
Wisconsin	5.0	★	★	...
Wyoming	4.0	★	★	...
Dist. of Columbia	6.0	★	★	★

Source: Compiled by FTA from various sources, January 2019.

Key:

★—Indicates exempt from tax.

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

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

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