

Table 15. Comparison of State/Local Retail Sales Taxes - 2012

State	Food Items ¹ Taxable ^T Exempt ^E	State Rate	Local Rate in Largest City ²	Total Rate
Illinois	T**	6.25	3.25	9.500
WASHINGTON	E	6.50	3.00	9.500
Arizona	E ³	6.60	2.70	9.300
Tennessee	T**	7.00	2.25	9.250
Louisiana	E ³	4.00	5.00	9.000
New York	E	4.00	5.000	9.000
California	E	7.25	1.50	8.750
Missouri	T**	4.225	4.500	8.725
Arkansas	T**	6.00	2.50	8.500
Oklahoma	T	4.50	3.875	8.375
Texas	E	6.25	2.00	8.250
Nevada	E	6.85	1.25	8.100
Alabama	T**	4.00	4.00	8.000
Georgia	E ³	4.00	4.00	8.000
Pennsylvania	E	6.00	2.00	8.000
Minnesota	E	6.875	0.75	7.625
Colorado	E	2.90	4.72	7.620
Kansas	T*	6.30	1.00	7.300
North Carolina	E ³	4.75	2.50	7.250
Florida	E	6.00	1.00	7.000
Indiana	E	7.00	0.00	7.000
Iowa	E	6.00	1.00	7.000
Mississippi	T	7.00		7.000
New Jersey	E	7.00		7.000
New Mexico	E	5.125	1.875	7.000
Ohio	E	5.50	1.50	7.000
Rhode Island	E	7.00		7.000
South Carolina	E ³	6.00	1.00	7.000
Vermont	E	6.00	1.00	7.000
Utah	T**	4.70	2.15	6.850
North Dakota	E	5.00	1.50	6.500
Connecticut	E	6.35		6.350
Massachusetts	E	6.25		6.250
District of Columbia	E	NA	6.00	6.000
Idaho	T*	6.00		6.000
Kentucky	E	6.00		6.000
Maryland	E	6.00		6.000
Michigan	E	6.00		6.000
South Dakota	T*	4.00	2.00	6.000
West Virginia	T**	6.00		6.000
Wisconsin	E	5.00	0.60	5.600
Nebraska	E	5.50		5.500
Maine	E	5.00		5.000
Virginia	T**	4.00	1.00	5.000
Hawaii	T*	4.00	0.21	4.210
Wyoming	E*	4.00		4.000
Montana				0.000
New Hampshire				0.000
Oregon				0.000
Alaska			0.00 ⁴	0.000
Delaware				0.000

[1] Food products purchased for consumption off-premises of the seller.

[2] Aggregate local rate levied in the largest city in the state. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes on specified sales (e.g. lodging or meals) are excluded.

[3] Food products are exempt from state tax, but subject to local taxes.

[4] Alaskan cities and boroughs may levy local sales taxes ranging from 2% to 7%. (Anchorage does not.)

Tax rates generally in effect for 2012.

* Income tax credit allowed to offset sales tax on food.

** Food taxed at lower rate.

Sources: "State Tax Guide," Commerce Clearing House, Inc.; Federation of Tax Administrators; state web pages.