

Table 16. Comparison of State/Local Retail Sales Taxes - 2011

State	Food Items [1] Taxable (T) Exempt (E)	State Rate	Local Rate in Largest City [2]	Combined State/Local Rate [2]
Alabama	T**	4.00	6.00	10.000
Illinois	T**	6.25	3.50	9.750
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	4.875	8.875
California	E	7.25	1.50	8.750
Missouri	T**	4.225	4.500	8.725
Oklahoma	T	4.50	3.875	8.375
Texas	E	6.25	2.00	8.250
Nevada	E	6.85	1.25	8.100
Georgia	E [3]	4.00	4.00	8.000
Pennsylvania	E	6.00	2.00	8.000
Minnesota	E	6.875	0.90	7.775
Colorado	E	2.90	4.82	7.720
Arkansas	T**	6.00	1.50	7.500
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	---	7.000
Mississippi	T	7.00	---	7.000
Nebraska	E	5.50	1.50	7.000
New Jersey	E	7.00	---	7.000
New Mexico	E	5.125	1.875	7.000
North Dakota	E	5.00	2.00	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	2.16	6.860
Ohio	E	5.50	1.25	6.750
Massachusetts	E	6.25	---	6.250
Connecticut	E	6.00	---	6.000
Idaho	T*	6.00	---	6.000
Iowa	E	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
Wyoming	E*	4.00	2.00	6.000
District of Columbia	E	---	6.00	6.000
Wisconsin	E	5.00	0.60	5.600
Maine	E	5.00	---	5.000
Virginia	T**	5.00	---	5.000
Hawaii	T*	4.00	0.50	4.500
Alaska	T	---	0.00 [4]	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 as of October 2011.

* 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.