

Table 16. Comparison of State/Local Retail Sales Taxes - 2009

State	Food Items [1] Taxable (T) Exempt (E)	State Rate	Local Rate in Largest City [2]	Combined State/Local Rate [2]
Illinois	T**	6.25	4.00	10.250
Alabama	T**	4.00	6.00	10.000
California	E	8.25	1.50	9.750
WASHINGTON	E	6.50	3.00	9.500
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
Missouri	T**	4.225	4.500	8.725
Oklahoma	T	4.50	3.875	8.375
Arizona	E [3]	5.60	2.70	8.300
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
Minnesota	E	6.875	0.90	7.775
Colorado	E	2.90	4.82	7.720
Arkansas	T**	6.00	1.50	7.500
North Carolina	E [3]	4.50	2.75	7.250
South Carolina	T**	6.00	1.00	7.000
Florida	E	6.00	1.00	7.000
Mississippi	T	7.00	---	7.000
Indiana	E	7.00	---	7.000
Nebraska	E	5.50	1.50	7.000
Pennsylvania	E	6.00	1.00	7.000
Rhode Island	E	7.00	---	7.000
Vermont	E	6.00	1.00	7.000
New Jersey	E	7.00	---	7.000
Utah	T**	4.70	2.15	6.850
New Mexico	E	5.00	1.85	6.850
Ohio	E	5.50	1.25	6.750
North Dakota	E	5.00	1.50	6.500
Kansas	T*	5.30	1.00	6.300
Massachusetts	E	6.25 [4]	---	6.250
Idaho	T*	6.00	---	6.000
Iowa	E	6.00	---	6.000
Connecticut	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	5.75	---	5.750
Wisconsin	E	5.00	0.60	5.600
Virginia	T**	5.00	---	5.000
Maine	E	5.00	---	5.000
Hawaii	T*	4.00	0.50	4.500
Alaska	T	---	0.00 [5]	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] Massachusetts rate increase from 5.0% to 6.25% effective August 1, 2009.

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

Tax rates generally as of July 2009, unless a later rate change has already been adopted.

* 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.