Table 14. Comparison of State/Local Retail Sales Taxes - November, 2002

	Food Items [1] Taxable (T) Exempt (E)	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]
Oklahoma	T	4.50	6.00	10.50
Arkansas	T	5.125	4.75	9.88
Tennessee	T	7.00	2.75	9.75
Louisiana	E [3]	4.00	5.50	9.50
Alabama	T	4.00	5.00	9.00
WASHINGTON	E	6.50	2.40	8.90
Illinois	T**	6.25	2.50	8.75
Arizona	E	5.60	3.00	8.60
California	E	6.00	2.50	8.50
Missouri	T	4.225	4.125	8.35
Kansas	T*	5.30	3.00	8.30
New York	E	4.00	4.25	8.25
Texas	E	6.25	2.00	8.25
Colorado	E	2.90	5.00	7.90
Florida	E	6.00	1.50	7.50
Minnesota	E	6.50	1.00	7.50
Nevada	E	6.50	0.75	7.25
New Mexico	T	5.00	2.25	7.25
Alaska	T	---	7.00 [4]	7.00
Georgia	E	4.00	3.00	7.00
Idaho	T*	5.00	2.00	7.00
Iowa	E	5.00	2.00	7.00
Mississippi	T	7.00	---	7.00
Nebraska	E	5.50	1.50	7.00
North Carolina	E [3]	4.50	2.50	7.00
North Dakota	E	5.00	2.00	7.00
Ohio	E	5.00	2.00	7.00
Pennsylvania	E	6.00	1.00	7.00
Rhode Island	E	7.00	---	7.00
South Carolina	T**	5.00	2.00	7.00
Utah	T	4.75	2.25	7.00
Connecticut	E	6.00	---	6.00
Indiana	E	6.00	---	6.00
Kentucky	E	6.00	---	6.00
Michigan	E	6.00	---	6.00
New Jersey	E	6.00	---	6.00
South Dakota	T*	4.00	2.00	6.00
West Virginia	T	6.00	---	6.00
Wyoming	T*	4.00	2.00	6.00
District of Columbia	E	5.75	---	5.75
Wisconsin	E	5.00	0.60	5.60
Maine	E	5.00	---	5.00
Maryland	E	5.00	---	5.00
Massachusetts	E	5.00	---	5.00
Vermont	E	5.00	---	5.00
Virginia	T**	3.50	1.00	4.50
Hawaii	T*	4.00	---	4.00

[1] Food purchased for consumption off-premises.
[2] Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specified sales (e.g. lodging or meals) are excluded.
[3] Food exempt from state tax, but subject to local taxes.
[4] Alaskan cities and boroughs may levy local sales taxes from 1% to 7%.
 *   Income tax credit allowed to offset sales tax on food.
 ** Food taxed at lower rate.
 Source: "State Tax Guide," Commerce Clearing House, Inc.; Federation of Tax Administrators, RIA.