

Table 15. Comparison of State/Local Retail Sales Taxes - 2015

STATE	Tax Rate (%)	Avg. Local Tax Rate (a)	Combined Tax Rate	Maximum Local Rate	EXEMPTIONS		
					Food (1)	Prescription Drugs	Nonprescription Drugs
ALABAMA	4	0.0491	0.0891	0.07		*	
ALASKA	None	0.0176	0.0176	0.075			
ARIZONA	5.6	0.0257	0.0817	0.053	*	*	
ARKANSAS	6.5	0.0276	0.0926	0.055	1.5% (4)	*	
CALIFORNIA (3)	7.5	0.0094	0.0844	0.025	*	*	
COLORADO	2.9	0.0454	0.0744	0.071	*	*	
CONNECTICUT	6.35	None	0.0635		*	*	
DELAWARE	None	None	None				
FLORIDA	6	0.0065	0.0665	0.015	*	*	*
GEORGIA	4	0.0296	0.0696	0.04	* (4)	*	
HAWAII	4	0.0035	0.0435	0.005		*	
IDAHO	6	0.0001	0.0601	0.03		*	
ILLINOIS	6.25	0.0194	0.0819	0.0375	0.01	0.01	0.01
INDIANA	7	None	0.07		*	*	
IOWA	6	0.0078	0.0678	0.01	*	*	
KANSAS	6.15	0.0205	0.082	0.035		*	
KENTUCKY	6	None	0.06		*	*	
LOUISIANA	4	0.0491	0.0891	0.07	* (4)	*	
MAINE	5.5	None	0.055		*	*	
MARYLAND	6	None	0.06		*	*	*
MASSACHUSETTS	6.25	None	0.0625		*	*	
MICHIGAN	6	None	0.06		*	*	
MINNESOTA	6.875	0.0033	0.072	0.01	*	*	*
MISSISSIPPI	7	0.0007	0.0707	0.01		*	
MISSOURI	4.225	0.0358	0.0781	0.05	0.01225	*	
MONTANA	None	None	None			*	
NEBRASKA	5.5	0.013	0.068	0.02	*	*	
NEVADA (6)	6.85 (6)	0.0109	0.0794	0.0125	*	*	
NEW HAMPSHIRE	None	None	None				
NEW JERSEY	7	-0.0003	0.0697	0.035	*	*	*
NEW MEXICO	5.125	0.0222	0.0735	0.035625	*	*	
NEW YORK	4	0.0448	0.0848	0.04875	*	*	*
NORTH CAROLINA	4.75	0.0215	0.069	0.0275	* (4)	*	
NORTH DAKOTA	5	0.0156	0.0656	0.03	*	*	
OHIO	5.75	0.0135	0.071	0.0225	*	*	
OKLAHOMA	4.5	0.0427	0.0877	0.065		*	
OREGON	None	None	None				
PENNSYLVANIA	6	0.0034	0.0634	0.02		*	
RHODE ISLAND	7	None	0.07		*	*	
SOUTH CAROLINA	6	0.0113	0.0713	0.025	*	*	
SOUTH DAKOTA	4	0.0183	0.0583	0.02		*	
TENNESSEE	7	0.0245	0.0945	0.05	0.05	*	
TEXAS	6.25	0.018	0.0805	0.02	*	*	*
UTAH	5.95 (5)	0.0073	0.0668	0.021	1.75% (4)	*	
VERMONT	6	0.0014	0.0614	0.01	*	*	*
VIRGINIA	5.3 (2)	0.0033	0.0563	0.007	2.5% (2)	*	*
WASHINGTON	6.5	0.0239	0.0889	0.031	*	*	
WEST VIRGINIA	6	0.0007	0.0607	0.01	*	*	
WISCONSIN	5	0.0043	0.0543	0.0175	*	*	
WYOMING	4	0.0147	0.0547	0.02	*	*	
DIST. OF COLUMBIA	5.75	None	0.0575		*	*	*

* -- indicates exempt from tax, blank indicates subject to general sales tax rate.

Source: Compiled by FTA from various sources.

(1) Some state tax food, but allow a rebate or income tax credit to compensate poor households. They are: HI, ID, KS,

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

(3) Tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(4) Food sales subject to local taxes.

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

(6) Nevada sales tax rate scheduled to decrease to 6.5% on July 1, 2015.

- (a) City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate.
- (b) Three states levy mandatory, statewide, local add-on sales taxes: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales taxes.
- (c) The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services.
- (d) Due to data limitations, this table does not include sales taxes in local resort areas in Montana.
- (e) Salem County is not subject to the statewide sales tax rate and collects a total rate of 3.5%. New Jersey's average local rate is represented as a negative.