

Table 14. Comparison of State/Local Retail Sales Taxes - October, 2001

| | Food Items [1] Taxable (T) Exempt (E) | State Rate | Maximum Local Rate [2] | Maximum State/Local Rate [2] |
|----------------------|---|---------------|------------------------------|------------------------------------|
| Arkansas | T | 5.125 | 5.00 | 10.125 |
| Oklahoma | T | 4.50 | 5.25 | 9.75 |
| Louisiana | T [3] | 4.00 | 5.50 | 9.50 |
| Alabama | T | 4.00 | 5.00 | 9.00 |
| WASHINGTON | E | 6.50 | 2.30 | 8.80 |
| Tennessee | T | 6.00 | 2.75 | 8.75 |
| Illinois | T** | 6.25 | 2.50 | 8.75 |
| Kansas | T* | 4.90 | 3.75 | 8.65 |
| Arizona | E | 5.60 | 3.00 | 8.60 |
| New York | E | 4.00 | 4.50 | 8.50 |
| Florida | E | 6.00 | 2.50 | 8.50 |
| California | E | 6.00 | 2.50 | 8.50 |
| Texas | E | 6.25 | 2.00 | 8.25 |
| Missouri | T | 4.225 | 4.00 | 8.225 |
| Minnesota | E | 6.50 | 1.00 | 7.50 |
| Colorado | E | 2.90 | 4.50 | 7.40 |
| Nevada | E | 6.50 | 0.75 | 7.25 |
| New Mexico | T | 5.00 | 2.1875 | 7.1875 |
| South Carolina | T** | 5.00 | 2.00 | 7.00 |
| Rhode Island | E | 7.00 | --- | 7.00 |
| Pennsylvania | E | 6.00 | 1.00 | 7.00 |
| Ohio | E | 5.00 | 2.00 | 7.00 |
| North Dakota | E | 5.00 | 2.00 | 7.00 |
| Mississippi | T | 7.00 | --- | 7.00 |
| Iowa | E | 5.00 | 2.00 | 7.00 |
| Idaho | T* | 5.00 | 2.00 | 7.00 |
| Georgia | E | 4.00 | 3.00 | 7.00 |
| Utah | T | 4.75 | 2.00 | 6.75 |
| Nebraska | E | 5.00 | 1.50 | 6.50 |
| Wyoming | T* | 4.00 | 2.00 | 6.00 |
| West Virginia | T | 6.00 | --- | 6.00 |
| Vermont | E | 5.00 | 1.00 | 6.00 |
| South Dakota | T* | 4.00 | 2.00 | 6.00 |
| North Carolina | E [5] | 4.00 | 2.00 | 6.00 |
| New Jersey | E | 6.00 | --- | 6.00 |
| Michigan | E | 6.00 | --- | 6.00 |
| Kentucky | E | 6.00 | --- | 6.00 |
| Connecticut | E | 6.00 | --- | 6.00 |
| Alaska | T | --- | 6.00 [4] | 6.00 |
| District of Columbia | E | 5.75 | --- | 5.75 |
| Wisconsin | E | 5.00 | 0.60 | 5.60 |
| Massachusetts | E | 5.00 | --- | 5.00 |
| Maryland | E | 5.00 | --- | 5.00 |
| Maine | E | 5.00 | --- | 5.00 |
| Indiana | 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] Exemption has been temporarily suspended for the state tax; food remains subject to local taxes.

[4] Alaskan cities and boroughs may levy local sales taxes from 1% to 6%.

[5] Food exempt from state tax, but subject to local taxes.

* 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.