

Table 15. Comparison of State/Local Retail Sales Taxes - 2013

State	Food Items[1] Exempt (E)	State Rate	Maximum Local Rate	Combined State/Local Rate [4]
Alabama	T	4.00%	7.00%	11.00%
Alaska	T	None	7.50%	7.50%
Arizona	E	6.60%	7.13%	13.73%
Arkansas	1.5% (1)	6.00%	5.50%	11.50%
California	E	7.50%	2.50%	10.00%
Colorado	E	2.90%	7.50%	10.40%
Connecticut	E	6.35%	-	6.35%
Delaware	E	None	-	-
Florida	E	6.00%	1.50%	7.50%
Georgia	E (1)	4.00%	4.00%	8.00%
Hawaii	T	4.00%	0.50%	4.50%
Idaho	T	6.00%	2.50%	8.50%
Illinois	1%	6.25%	3.75%	10.00%
Indiana	E	7.00%	-	7.00%
Iowa	E	6.00%	1.00%	7.00%
Kansas	T	6.30%	3.50%	9.80%
Kentucky	E	6.00%	-	6.00%
Louisiana	E (1)	4.00%	7.00%	11.00%
Maine	E	5.00%	-	5.00%
Maryland	E	6.00%	-	6.00%
Massachusetts	E	6.25%	-	6.25%
Michigan	E	6.00%	-	6.00%
Minnesota	E	6.88%	1.00%	7.88%
Mississippi	T	7.00%	0.25%	7.25%
Missouri	1.23%	4.23%	4.75%	8.98%
Montana	T	None	-	-
Nebraska	E	5.50%	2.00%	7.50%
Nevada	E	6.85%	1.25%	8.10%
New Hampshire	T	None	-	-
New Jersey	E	7.00%	-	7.00%
New Mexico	E	5.13%	3.56%	8.69%
New York	E	4.00%	4.88%	8.88%
North Carolina	E (1)	4.75%	2.75%	7.50%
North Dakota	E	5.00%	3.00%	8.00%
Ohio	E	5.50%	2.25%	7.75%
Oklahoma	T	4.50%	6.50%	11.00%
Oregon	T	None	-	-
Pennsylvania	E	6.00%	2.00%	8.00%
Rhode Island	E	7.00%	-	7.00%
South Carolina	E	6.00%	3.00%	9.00%
South Dakota	T	4.00%	2.00%	6.00%
Tennessee	5.25%	7.00%	2.75%	9.75%
Texas	E	6.25%	2.00%	8.25%
Utah	1.75%(1)	5.95%	2.00%	7.95%
Vermont	E	6.00%	1.00%	7.00%
Virginia	2.5%(2)	5.00%	0.70%	5.70%
WASHINGTON	E	6.50%	3.10%	9.60%
West Virginia	1%(3)	6.00%	1.00%	7.00%
Wisconsin	E	5.00%	1.50%	6.50%
Wyoming	E	4.00%	2.00%	6.00%

[1] Food sales subject to local taxes

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

(3) West Virginia food sales will be exempt on July 1, 2013.

[4] 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.

Tax rates generally in effect for 2013.