

Table 7.11
FOOD AND DRUG SALES TAX EXEMPTIONS
(As of January 1, 2010)

State or other jurisdiction	Tax rate (percentage)	Exemptions		
		Food (a)	Prescription drugs	Nonprescription drugs
Alabama	4.0	...	★	...
Alaska	0.0	N.A.	N.A.	N.A.
Arizona	5.6	★	★	...
Arkansas	6.0	2% (b)	★	...
California (c)	8.25	★	★	...
Colorado	2.9	★	★	...
Connecticut	6.0	★	★	★
Delaware	0.0	N.A.	N.A.	N.A.
Florida	6.0	★	★	★
Georgia	4.0	★(b)	★	...
Hawaii	4.0	...	★	...
Idaho	6.0	...	★	...
Illinois	6.25	1%	1%	1%
Indiana	7.0	★	★	...
Iowa	6.0	★	★	...
Kansas	5.3	...	★	...
Kentucky	6.0	★	★	...
Louisiana	4.0	★(b)	★	...
Maine	5.0	★	★	...
Maryland	6.0	★	★	★
Massachusetts	6.25	★	★	...
Michigan	6.0	★	★	...
Minnesota	6.875	★	★	★
Mississippi	7.0	...	★	...
Missouri	4.225	1.225%	★	...
Montana	0.0	N.A.	N.A.	N.A.
Nebraska	5.5	★	★	...
Nevada	6.85	★	★	...
New Hampshire	0.0	N.A.	N.A.	N.A.
New Jersey	7.0	★	★	★
New Mexico	5.0	★	★	...
New York	4.0	★	★	★
North Carolina	5.75	★ (b)	★	...
North Dakota	5.0	★	★	...
Ohio	5.5	★	★	...
Oklahoma	4.5	...	★	...
Oregon	0.0	N.A.	N.A.	N.A.
Pennsylvania	6.0	★	★	★
Rhode Island	7.0	★	★	★
South Carolina	6.0	★	★	...
South Dakota	4.0	...	★	...
Tennessee	7.0	5.5%	★	...
Texas	6.25	★	★	★
Utah	4.7	1.75 (b)	★	...
Vermont	6.0	★	★	★
Virginia	5.0 (d)	2.5% (d)	★	★
Washington	6.5	★	★	...
West Virginia	6.0	3% (b)	★	...
Wisconsin	5.0	★	★	...
Wyoming	4.0	★	★	...
Dist. of Columbia	6.0	★	★	★

Source: The Federation of Tax Administrators, January 2010.

Key:

★ — Yes, exempt from tax.

... — Subject to general sales tax,

N.A. — Not applicable.

(a) Some states tax food, but allow a rebate or income tax credit to

compensate poor households. They are: Hawaii, Idaho, Kansas, Oklahoma, South Dakota and Wyoming.

(b) Food sales are subject to local sales tax.

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

(d) Includes statewide local tax of 1.0 percent in Virginia.