

TABLE 27. GENERAL SALES TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A GENERAL SALES TAX

State	State sales tax rate as of 6/1/2005 [%]	Local maximum sales tax rate as of 6/1/2005* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2004 [1,000s]	General sales tax collections fiscal year 2004**			Per capita collections per 1 cent of tax [\$]	Personal income 2003		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2004				
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	Rank	Amount [\$1,000s]	Per capita [\$]
								Amount [\$]	Rank										
Alabama.....	4	8	T	E	T	4,530	1,892,560	417.78	42	104.45	119,373,020	26,505	1.59%	39	2,243,537	495.26			
Arizona.....	5.6	4.5	E	E	T	5,744	4,719,642	821.66	10	146.73	151,933,040	27,232	3.11%	8	2,315,865	403.18			
Arkansas.....	6	5.5	T	E	T	2,753	2,149,527	780.79	12	130.13	66,515,388	24,384	3.23%	6	1,685,585	612.27			
California.....	6.25	2.5	E	E	T	35,894	26,506,911	738.48	19	118.16	1,184,996,911	33,415	2.24%	28	36,398,983	1,014.07			
Colorado.....	2.9	7	E	E	T	4,601	1,909,246	414.96	43	143.09	157,171,088	34,561	1.21%	44	3,413,891	741.99			
Connecticut.....	6	-	E	E	E	3,504	3,127,221	892.47	7	148.75	149,842,940	42,972	2.09%	29	4,319,546	1,232.75			
Florida.....	6	1.5	E	E	E	17,397	17,355,404	997.61	3	166.27	511,640,717	30,098	3.39%	5	-	-			
Georgia.....	4	3	E [2]	E	T	8,829	4,921,337	557.41	34	139.35	251,620,610	29,000	1.96%	32	6,830,486	773.64			
Hawaii.....	4	-	T [3]	E	T	1,263	1,900,377	1,504.65	1	376.16	38,013,206	30,441	5.00%	1	1,169,205	925.74			
Idaho.....	6	3	T [3]	E	T	1,393	1,036,924	744.38	17	124.06	35,409,068	25,902	2.93%	10	907,795	651.68			
Illinois.....	6.25	3	T [4]	T [4]	T [4]	12,714	6,922,587	544.49	36	87.12	416,978,383	32,965	1.66%	38	8,139,558	640.20			
Indiana.....	6	-	E	E	T	6,238	4,759,445	762.98	14	127.16	178,786,119	28,838	2.66%	13	3,807,861	610.43			
Iowa.....	5	2	E	E	T	2,954	1,617,505	547.56	35	109.51	83,375,280	28,340	1.94%	33	1,958,697	663.07			
Kansas.....	5.3	3	T [3]	E	T	2,736	1,932,927	706.48	22	133.30	80,213,044	29,438	2.41%	18	1,915,530	700.12			
Kentucky.....	6	-	E	E	T	4,146	2,466,033	594.80	29	99.13	109,442,026	26,575	2.25%	27	2,819,393	680.03			
Louisiana.....	4	6.75	E [2]	E	T	4,516	2,680,716	593.60	30	148.40	118,236,485	26,312	2.27%	26	2,187,050	484.29			
Maine.....	5	-	E	E	T	1,317	917,248	696.47	23	139.29	38,181,249	29,164	2.40%	20	1,160,028	880.81			
Maryland.....	5	-	E	E	E	5,558	2,945,060	529.88	37	105.98	206,411,852	37,446	1.43%	42	5,277,844	949.59			
Massachusetts.....	5	-	E	E	T	6,417	3,743,204	583.33	31	116.67	253,632,340	39,504	1.48%	40	8,830,334	1,376.08			
Michigan.....	6	-	E	E	T	10,113	7,894,458	780.62	13	130.10	314,345,614	31,178	2.51%	16	6,576,065	650.26			
Minnesota.....	6.5	1	E	E	E	5,101	4,066,790	797.25	11	122.65	172,336,500	34,031	2.36%	21	5,709,584	1,119.31			
Mississippi.....	7	.25	T	E	T	2,903	2,482,908	855.29	9	122.18	67,642,653	23,466	3.67%	3	1,061,704	365.73			
Missouri.....	4.225	4.125	T [4]	E	T	5,755	2,950,055	512.61	39	121.33	168,512,117	29,464	1.75%	36	3,720,749	646.52			
Nebraska.....	5.5	1.5	E	E	T	1,747	1,524,591	872.69	8	158.67	52,435,752	30,179	2.91%	11	1,242,603	711.28			
Nevada.....	6.5	1	E	E	T	2,335	2,264,749	969.91	5	149.22	71,549,422	31,910	3.17%	7	-	-			
New Jersey.....	6	-	E	E	E	8,699	6,261,700	719.82	20	119.97	342,040,412	39,577	1.83%	35	7,400,733	850.76			
New Mexico.....	5	2.25	E	E	T	1,903	1,443,300	758.43	16	151.69	46,955,434	24,995	3.07%	9	1,007,248	529.29			
New York.....	4	4.625	E	E	E	19,227	10,050,291	522.72	38	130.68	693,791,440	36,112	1.45%	41	24,647,225	1,281.91			
North Carolina.....	4.5	3	E [2,4]	E	T	8,541	4,351,823	509.52	40	113.23	236,391,241	28,071	1.84%	34	7,510,978	879.40			
North Dakota.....	5	2.5	E	E	T	634	367,304	579.34	32	115.87	18,319,019	28,922	2.01%	30	213,982	337.51			
Ohio.....	6	2	E	E	T	11,459	7,881,510	687.80	24	114.63	344,603,486	30,129	2.29%	25	8,705,161	759.68			
Oklahoma.....	4.5	6	T	E	T	3,524	1,594,246	452.40	41	100.53	93,690,912	26,719	1.70%	37	2,319,123	658.09			
Pennsylvania.....	6	1	E	E	E	12,406	7,773,131	626.56	28	104.43	394,760,771	31,911	1.97%	31	7,323,364	590.31			
Rhode Island.....	7	-	E	E	E	1,081	804,647	744.35	18	106.34	34,475,901	32,038	2.33%	22	899,939	832.51			
South Carolina.....	5	2	T	E	T	4,198	2,726,657	649.51	27	129.90	108,463,333	26,144	2.51%	16	2,438,712	580.92			

TABLE 27. -Continued

State	State sales tax rate as of 6/1/2005 [%]	Local maximum sales tax rate as of 6/1/2005* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2004 [1,000s]	General sales tax collections fiscal year 2004**			Per capita collections per 1 cent of tax [\$]	Personal income 2003		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2004	
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]
								Amount [\$]	Rank							
South Dakota...	4	2	T [3]	E	T	771	586,389	760.56	15	190.14	22,072,287	28,856	2.66%	13	-	-
Tennessee +.....	7	2.75	T [4]	E	T	5,901	5,845,206	990.54	4	141.51	167,414,793	28,641	3.49%	4	146,851	24.89
Texas.....	6.25	2	E	E	E	22,490	15,460,221	687.43	25	109.99	642,630,038	29,074	2.41%	18	-	-
Utah.....	4.75	3.25	T	E	T	2,389	1,556,332	651.46	26	137.15	59,760,670	25,407	2.60%	15	1,692,277	708.36
Vermont.....	6	1	E	E	E	621	256,958	413.78	44	68.96	19,130,566	30,888	1.34%	43	429,817	692.14
Virginia.....	4	1	T [4]	E	E	7,460	2,977,401	399.12	45	99.78	248,431,609	33,730	1.20%	45	7,422,071	994.92
Washington.....	6.5	2.4	E	E	T	6,204	8,423,160	1,357.70	2	208.88	203,889,681	33,254	4.13%	2	-	-
West Virginia...	6	-	T	E	T	1,815	1,021,365	562.74	33	93.79	44,456,319	24,542	2.30%	24	1,068,212	588.55
Wisconsin.....	5	1	E	E	T	5,509	3,899,395	707.82	21	141.56	167,978,994	30,685	2.32%	23	5,051,612	916.97
Wyoming.....	4	2	T [3]	E	T	507	462,842	912.90	6	228.23	16,284,850	32,433	2.84%	12	-	-
Total 45 states..	-	-	-	-	-	285,795	198,431,303	694.31 ^a	-	-	8,904,136,580	31,156 ^a	2.23% ^a	-	191,969,198	671.70 ^a

Detail may not add to totals due to rounding.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

+Tennessee imposes a personal income tax rate of 6% on interest and dividend income.

*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.

**Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collections may include tax receipts from transactions subject to a preferential rate other than the general sales tax rate shown.

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$14,500,116 retained by state to pay for the costs of collecting and distributing local sales taxes.

^aWeighted average computations based on collection totals and population for 45 states levying a general state sales tax.

Food and drug items:

[1] Food purchased for consumption off-premises.

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

[3] Income tax credit allowed to offset sales tax on food.

[4] Item taxed at lower rate; food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2004*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 25, 2005 release.

Sales Tax Institute; Federation of Tax Administrators