

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

State	State sales tax rate as of 1/1/2015 [%]	Rank	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs Prescription, non-prescription Taxable (T) Exempt (E)	State Vendor Discounts†††		Population as of 7/1/2015 [1,000s]	General sales tax collections fiscal year 2015*			Per capita collections per 1¢ of tax† [S]	Personal income 2014		Personal consumption expenditures 2014		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2015										
					Collection discounts of state tax liability allowed seller for qualifying transactions	Basic provisions		Maximum-M/minimum-m	Amount [S]	Per capita [S]		Rank	Amount [S]	Per capita [S]	Amount [S]	Per capita [S]	Amount [S]	Per capita [S]	%	Rank	Amount [S]	Per capita [S]						
																							Per capita		Amount [S]	Per capita [S]	%	Rank
																							Amount [S]	Rank				
Alabama.....	4	38	T	E,T	5%-2%†††	\$400/mo-M	4,854	2,463,912	507.62	44	126.90	178,976,771	36,954	144,697,000	29,838	1.38%	38	3,336,587	687.41									
Arizona.....	5.6	26	E	E,T	1%	\$10K/yr-M	6,818	6,466,167	948.46	22	169.37	255,731,845	38,055	224,772,000	33,391	2.53%	11	3,760,883	551.65									
Arkansas.....	6.5	7	1.5% [2]	E,T	2%	\$1K/mo-M	2,978	3,182,211	1,068.63	13	164.40	111,500,761	37,581	86,948,000	29,311	2.85%	7	2,664,153	894.66									
California††.....	6.5	7	E	E,T	None		38,994	38,464,704	986.43	19	151.76	1,977,923,740	51,134	1,487,932,000	38,346	1.94%	26	77,929,551	1,998.50									
Colorado.....	2.9	45	E	E,T	None†††		5,449	2,817,773	517.13	42	178.32	266,534,568	49,823	211,361,000	39,463	1.06%	44	6,360,629	1,167.34									
Connecticut.....	6.35	9	E	E,T	None		3,585	4,082,787	1,138.94	8	179.36	239,829,273	66,770	165,027,000	45,883	1.70%	31	8,182,071	2,282.48									
Florida.....	6	15	E	E,E	2.5%†††	\$30/report-M	20,245	21,800,895	1,076.86	12	179.48	853,317,759	42,905	714,791,000	35,931	2.55%	10	-	-									
Georgia.....	4	38	E [2]	E,T	3%-0.5%†††		10,199	5,256,592	515.38	43	128.85	392,123,784	38,873	329,065,000	32,589	1.34%	41	9,678,524	948.93									
Hawaii.....	4	38	T [3]	E,T	None		1,425	2,992,707	2,099.91	1	524.98	65,993,420	46,594	58,877,000	41,475	4.53%	1	1,987,915	1,394.87									
Idaho.....	6	15	T [3]	E,T	None		1,653	1,463,802	885.63	26	147.61	60,737,986	37,182	51,465,000	31,487	2.41%	16	1,478,368	894.45									
Illinois.....	6.25	10	1%	T,T[5]	1.75%	\$5/yr-m	12,839	10,489,152	816.97	29	130.72	624,892,159	48,563	497,918,000	38,657	1.68%	33	15,913,816	1,239.49									
Indiana.....	7	1	E	E,T	0.73%-0.26%†††		6,613	7,279,604	1,100.84	10	157.26	266,952,598	40,477	220,360,000	33,404	2.73%	9	5,232,977	791.34									
Iowa.....	6	15	E	E,T	None		3,122	3,040,627	973.94	20	162.32	138,125,908	44,442	109,080,000	35,106	2.20%	20	3,471,617	1,111.99									
Kansas.....	6.15	14	T [3]	E,T	None		2,907	3,052,986	1,050.32	14	170.78	134,654,953	46,443	98,676,000	33,979	2.27%	19	2,262,951	778.52									
Kentucky.....	6	15	E	E,T	1.75%-1.5%†††	\$50/month-M	4,425	3,267,331	738.44	31	123.07	163,526,197	37,055	137,527,000	31,161	2.00%	23	4,069,501	919.74									
Louisiana.....	4	38	E [2]	E,T	935%		4,669	2,926,783	626.86	39	156.71	194,377,951	41,821	152,500,000	32,798	1.51%	36	2,983,104	638.92									
Maine.....	5.5	27	E	E,T	None		1,329	1,280,298	963.03	21	175.10	54,860,192	41,226	54,146,000	40,709	2.33%	17	1,533,130	1,153.20									
Maryland.....	6	15	E	E,E	1.2%-0.9%†††	\$500/return-M	5,995	4,409,919	735.60	32	122.60	322,884,651	54,109	249,726,000	41,785	1.37%	39	8,346,145	1,392.19									
Massachusetts.....	6.25	10	E	E,T	None		6,784	5,803,934	855.50	27	136.88	402,628,928	59,650	325,120,000	48,199	1.44%	37	14,491,903	2,136.11									
Michigan.....	6	15	E	E,T	0.75%-0.5%†††	\$20K(\$15K)/mo-M \$6/mo-m	9,918	9,211,783	928.82	24	154.80	405,974,703	40,942	362,062,000	36,536	2.27%	18	8,825,375	889.86									
Minnesota.....	6.875	6	E	E,E	None		5,482	5,483,791	1,000.25	17	145.49	268,126,460	49,169	222,993,000	40,862	2.05%	21	10,370,047	1,891.50									
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,989	3,422,774	1,144.97	7	163.57	102,192,019	34,151	86,138,000	28,769	3.35%	4	1,783,438	596.59									
Missouri.....	4.225	37	1.225%	E,T	2%		6,076	3,380,034	556.27	41	131.66	249,263,293	41,126	214,591,000	35,390	1.36%	40	5,856,131	963.78									
Nebraska.....	5.5	27	E	E,T	2.5%	\$75/mo-M	1,894	1,787,880	944.09	23	171.65	90,988,217	48,369	68,985,000	36,665	1.96%	24	2,239,582	1,182.61									
Nevada††.....	4.6	34	E	E,T	0.25%		2,884	4,080,507	1,415.00	4	307.61	114,922,561	40,565	97,244,000	34,252	3.55%	2	-	-									
New Jersey.....	7	1	E	E,E	None		8,935	9,146,025	1,023.57	16	146.22	516,019,664	57,817	410,536,000	45,931	1.77%	29	13,250,002	1,482.86									
New Mexico.....	5.125	29	E	E,T	None		2,080	2,256,088	1,084.49	11	211.61	76,449,091	36,701	70,380,000	33,746	2.95%	6	1,381,254	663.96									
New York.....	4	38	E	E,E	5%	\$200/qtr-M	19,747	13,104,421	663.61	37	165.90	1,119,433,988	56,771	865,135,000	43,813	1.17%	43	43,713,484	2,213.66									
North Carolina.....	4.75	32	E [2,4]	E,T	None		10,035	6,862,578	683.85	36	143.97	391,300,375	39,388	315,735,000	31,751	1.75%	30	11,197,650	1,115.84									
North Dakota.....	5	30	E	E,T	1.5%	\$110/mo-M	757	1,389,083	1,835.38	2	367.08	42,848,356	57,911	35,551,000	48,076	3.24%	5	536,131	708.39									
Ohio.....	5.75	25	E	E,T	0.75%		11,605	11,900,176	1,025.43	15	178.34	488,867,951	42,164	411,526,000	35,494	2.43%	15	8,882,973	765.44									
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo-M	3,907	2,682,008	686.39	35	152.53	175,037,452	45,142	123,823,000	31,929	1.53%	35	3,252,290	832.34									
Pennsylvania.....	6	15	E	E,E	1%		12,792	9,865,270	771.21	30	128.54	613,524,377	47,967	492,903,000	38,547	1.61%	34	11,488,974	898.14									
Rhode Island.....	7	1	E	E,T[6]	None		1,056	959,513	908.97	25	129.85	50,660,274	48,043	42,026,000	39,829	1.89%	28	1,215,368	1,151.35									
South Carolina.....	6	15	E	E,T	3%-2%†††	\$3.1K/yr-M	4,895	3,568,788	729.09	33	121.52	178,001,545	36,865	152,120,000	31,479	2.00%	22	3,695,701	755.02									
South Dakota.....	4	38	T [3]	E,T	1.5%†††		858	970,784	1,131.56	9	282.89	39,222,985	46,006	31,951,000	37,449	2.48%	14	-	-									
Tennessee.....	7	1	5%	E,T	Limited		6,595	6,548,032	992.87	18	141.84	263,437,186	40,252	210,891,000	32,200	2.49%	12	302,196	45.82									
Texas.....	6.25	10	E	E,E	0.5%†††		27,430	33,664,187	1,227.29	6	196.37	1,234,438,147	45,814	939,783,000	34,862	2.73%	8	-	-									
Utah††.....	4.7	33	1.75% [2]	E,T	1.31%		2,991	1,882,901	629.60	38	133.96	110,843,820	37,678	95,566,000	32,473	1.70%	32	3,157,718	1,055.87									
Vermont.....	6	15	E	E,E	None		626	366,667	585.65	40	97.61	29,548,584	47,128	28,342,000	45,235	1.24%	42	709,310	1,132.92									
Virginia††.....	4.3	36	1.5% [2]	E,E	1.6%-0.8%†††		8,368	3,793,215	453.32	45	105.42	417,276,976	50,169	327,567,000	39,341	0.91%	45	11,903,945	1,422.63									
Washington.....	6.5	7	E	E,T	None		7,160	12,517,831	1,748.23	3	268.96	355,676,661	50,421	283,755,000	40,183	3.52%	3	-	-									
West Virginia.....	6	15	E	E,T	None		1,841	1,293,327	702.49	34	117.08	66,145,384	35,783	60,015,000	32,435	1.96%	25	1,932,457	1,049.65									
Wisconsin.....	5	30	E	E,T	0.5%	\$10/period-m	5,768	4,892,126	848.17	28	169.63	255,753,166	44,414	209,736,000	36,428	1.91%	27	7,069,248	1,225.62									
Wyoming.....	4	38	E	E,T	Limited		587	811,105	1,382.83	5	345.71	32,723,587	56,068	22,990,000	39,356	2.48%	13	-	-									
Total 45 states..	-	-	-	-	-	-	312,158	286,383,078	917.43 ^a	-	-	14,394,250,266	46,446 ^a	11,502,332,000	37,115 ^a	1.99% ^a	-	326,447,099	1,045.78 ^a									

Detail may not add to totals due to rounding.

TABLE 27. -Continued

Personal income and personal consumption expenditures amounts are BEA estimates and are in current dollars (not adjusted for inflation).

^aWeighted average computations based on tax collections, personal income, personal consumption expenditures, and population for the 45 states levying a general state sales tax.

Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2014 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2015 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

*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 (or alternative) rate other than the general sales tax rate shown: North Carolina sales tax data include collections generated by the 7% combined general rate.

†Data for some states include state-collected local sales tax: North Carolina sales tax data include \$16,085,442.86 retained by state to pay for the costs of collecting and distributing local sales taxes.

†Computation based on the State sales tax rate in effect as of January 1, 2015.

††Additional statewide, local taxes apply: California (1.25%); Nevada (2.25%); Utah (1.25%); Virginia (1%).

†††Vendor discount states allow merchants to generally retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax;

this portion may be referred to as dealer collection allowance, vendor fee, discount, or allowance. In some states, the vendor discount varies by the amount of tax liability:

Alabama-5% of the first \$100 of tax liability and 2% of the excess amount with a maximum of \$400 per month

Colorado-local option sales tax discount varies from 0% to 3 33%

Florida-2 5% of the first \$1,200 of tax liability (mail order dealers may negotiate an allowance of up to 10%).

Georgia-3% of the first \$3,000 tax liability and 0.5% of the excess amount

Indiana-certain utilities not entitled to allowance; 0.73% of tax liability less than \$60K, 0 53% of tax liability between \$60K and \$600K, and 0.26% of tax liability exceeding \$600K

Kentucky-1.75% of the first \$1,000 tax liability and 1.5% of the excess amount with a maximum of \$50 per month

Maryland-1.2% of the first \$6,000 tax liability and 0.9% of the excess amount with a maximum of \$500 per return

Michigan-vendor discount only applies to the first 4% of the tax; a discount of 0.75% (\$20K maximum) may apply if tax liability paid by the 12th of the month;

a discount of 0.5% (\$15K maximum) may apply if tax liability paid between the 12th and the 20th of the month; \$6/month minimum discount.

South Carolina-3% if tax liability is less than \$100; maximum annual discount is \$10K for out-of-state filers filing voluntarily

South Dakota-applies only to electronic filers

Texas-additional discount of 1.25% applies for early payment

Virginia-discount varies: 1 116% (1.6% food tax) of the first \$62.5K; 0.837% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.558% (0.8% food tax) of the remainder. No discount allowed on electronically filed returns.

Food and drug items:

[1] Food purchased for consumption off-premises; food prepared by a grocery is taxable in all states as meals. Many states that exempt grocery food may tax soft drinks, candy, and confections.

[2] Food subject to local taxes.

[3] Rebate or income tax credit allowed to offset sales tax on food.

[4] Food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.

[5] Prescription and nonprescription drugs are subject to a 1% preferential rate.

[6] Over-the-counter drugs and marijuana for medical use are subject to tax.

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2016-01* -Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

U.S. Bureau of Economic Analysis. *Table SA1*, Regional Economic Accounts, March 28, 2017 release.

U.S. Bureau of Economic Analysis. *Personal Consumption Expenditures by State*, Regional Economic Accounts, October 4, 2016 release.

Sales Tax Institute; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House; CCH® Sales Tax RADAR; Tax Forms