

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 7/1/2009 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2008 [1,000s]	General sales tax collections fiscal year 2008*			Per capita collections per 1¢ of tax + [\$]	Personal income 2007		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2008			
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Amount [\$]	Rank		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]
Alabama.....	4	37	T	E	T	4,662	2,287,288	490.63	43	122.66	149,991,303	32,419	1.52%	38	3,077,553	660.15		
Arizona.....	5.6	24	E	E	T	6,500	6,433,468	989.74	9	176.74	208,603,166	32,833	3.08%	7	3,408,576	524.38		
Arkansas.....	6	12	E [2,4]	E	T	2,855	2,807,943	983.38	10	163.90	85,418,388	30,177	3.29%	5	2,344,876	821.21		
California.....	6.25	8	E	E	T	36,757	31,972,874	869.85	18	139.18	1,520,754,918	41,805	2.10%	25	55,745,970	1,516.62		
Colorado.....	2.9	45	E	E	T	4,939	2,312,731	468.22	45	161.45	199,483,375	41,192	1.16%	44	5,067,981	1,026.02		
Connecticut.....	6	12	E	E	E	3,501	3,178,903	907.93	13	151.32	191,877,079	54,981	1.66%	35	7,000,225	1,999.35		
Florida.....	6	12	E	E	E	18,328	21,518,100	1,174.03	5	195.67	699,176,462	38,417	3.08%	7	-	-		
Georgia.....	4	37	E [2]	E	T	9,686	5,796,653	598.47	37	149.62	319,018,383	33,499	1.82%	32	8,845,476	913.25		
Hawaii.....	4	37	T [3]	E	T	1,288	2,619,595	2,033.53	1	508.38	50,125,395	39,242	5.23%	1	1,544,835	1,199.22		
Idaho.....	6	12	T [3]	E	T	1,524	1,347,327	884.18	16	147.36	47,582,780	31,804	2.83%	11	1,438,518	944.02		
Illinois.....	6.25	8	T [4]	T [4]	T [4]	12,902	7,935,417	615.07	34	98.41	526,006,245	41,012	1.51%	39	10,320,239	799.92		
Indiana.....	7	1	E	E	T	6,377	5,738,829	899.96	14	149.99	210,447,553	33,215	2.73%	12	4,837,524	758.61		
Iowa.....	6	12	E	E	T	3,003	1,840,862	613.10	35	122.62	104,168,446	34,916	1.77%	33	2,848,393	948.66		
Kansas.....	5.3	28	T [3]	E	T	2,802	2,264,747	808.22	23	152.49	101,444,002	36,525	2.23%	21	2,944,851	1,050.93		
Kentucky.....	6	12	E	E	T	4,269	2,875,836	673.62	31	112.27	130,580,989	30,824	2.20%	23	3,483,138	815.87		
Louisiana.....	4	37	E [2]	E	T	4,411	3,459,383	784.30	25	196.07	153,503,932	35,100	2.25%	20	3,169,686	718.62		
Maine.....	5	29	E	E	T	1,316	1,071,653	814.04	22	162.81	44,711,062	33,991	2.40%	16	1,448,273	1,100.13		
Maryland.....	6	12	E	E	E	5,634	3,748,933	665.46	32	133.09	261,114,676	46,471	1.44%	41	7,831,977	1,390.23		
Massachusetts.....	6.25	8	E	E	T	6,498	4,098,089	630.67	33	126.13	316,895,851	48,995	1.29%	42	12,496,142	1,923.08		
Michigan.....	6	12	E	E	T	10,003	8,225,599	822.28	21	137.05	345,940,023	34,423	2.38%	17	7,181,055	717.86		
Minnesota.....	6.875	6	E	E	E	5,220	4,550,838	871.74	17	134.11	213,021,512	41,105	2.14%	24	7,777,259	1,489.78		
Mississippi.....	7	1	T	E	T	2,939	3,135,390	1,066.96	7	152.42	83,367,863	28,541	3.76%	3	1,551,079	527.83		
Missouri.....	4.225	36	T [4]	E	T	5,912	3,228,274	546.09	41	129.25	199,655,237	33,964	1.62%	37	5,118,849	865.90		
Nebraska.....	5.5	25	E	E	T	1,783	1,534,134	860.21	19	156.40	64,359,930	36,372	2.38%	17	1,726,145	967.88		
Nevada.....	4.6	33	E	E	T	2,600	3,077,433	1,183.55	4	278.48	101,798,979	39,853	3.02%	9	-	-		
New Jersey.....	7	1	E	E	E	8,683	8,915,515	1,026.82	8	146.69	428,424,936	49,511	2.08%	28	12,605,545	1,451.81		
New Mexico.....	5.375	27	E	E	T	1,984	1,949,768	982.57	11	196.51	60,318,370	30,706	3.23%	6	1,213,394	611.48		
New York.....	4	37	E	E	E	19,490	11,294,737	579.51	38	144.88	900,818,677	46,364	1.25%	43	36,563,948	1,876.01		
North Carolina.....	4.5++	34	E [2,4]	E	T	9,222	5,269,929	571.43	40	134.45	305,022,357	33,735	1.73%	34	10,993,927	1,192.09		
North Dakota.....	5	29	E	E	T	641	530,078	826.33	20	165.27	23,016,715	36,082	2.30%	19	317,249	494.56		
Ohio.....	5.5	25	E	E	T	11,486	7,865,674	684.81	29	124.51	395,614,450	34,468	1.99%	30	9,847,506	857.36		
Oklahoma.....	4.5	34	T [3]	E	T	3,642	2,096,220	575.51	39	127.89	126,272,950	34,997	1.66%	35	2,787,445	765.29		
Pennsylvania.....	6	12	E	E	E	12,448	8,873,309	712.81	28	118.80	481,806,170	38,793	1.84%	31	10,408,439	836.13		
Rhode Island.....	7	1	E	E	E	1,051	846,870	805.94	24	115.13	41,945,840	39,829	2.02%	29	1,091,705	1,038.94		
South Carolina.....	6	12	E	E	T	4,480	3,051,608	681.19	30	136.24	137,006,487	31,103	2.23%	21	3,339,935	745.55		

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2009 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2008 [1,000s]	General sales tax collections fiscal year 2008*			Per capita collections per 1¢ of tax + [\$]	Personal income 2007		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2008	
				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	37	T [3]	E	T	804	732,438	910.77	12	227.69	28,453,696	35,760	2.57%	13	-	-
Tennessee.....	7	1	T [4]	E	T	6,215	6,832,948	1,099.45	6	157.06	205,350,394	33,395	3.33%	4	290,986	46.82
Texas.....	6.25	8	E	E	E	24,327	21,668,972	890.74	15	142.52	884,190,552	37,083	2.45%	15	-	-
Utah.....	4.95	32	T [2,4]	E	T	2,736	1,964,119	717.77	27	151.11	79,617,867	29,831	2.47%	14	2,593,129	947.63
Vermont.....	6	12	E	E	E	621	338,941	545.56	42	90.93	23,267,195	37,483	1.46%	40	623,019	1,002.82
Virginia.....	4	37	T [4]	E	E	7,769	3,656,789	470.68	44	117.67	321,245,259	41,727	1.14%	45	10,114,833	1,301.93
Washington.....	6.5	7	E	E	T	6,549	11,344,622	1,732.21	2	266.49	265,738,395	41,203	4.27%	2	-	-
West Virginia...	6	12	E [2,4]	E	T	1,814	1,109,822	611.65	36	101.94	53,181,269	29,385	2.09%	27	1,518,746	837.02
Wisconsin.....	5	29	E	E	T	5,628	4,268,068	758.37	26	151.67	203,083,544	36,272	2.10%	25	6,640,528	1,179.92
Wyoming.....	4	37	T [3]	E	T	533	744,371	1,397.44	3	349.36	24,617,609	47,047	3.02%	9	-	-
Total 45 states..	-	-	-	-	-	295,835	240,415,097	812.67 <sup>a</sup>	-	-	11,318,040,281	38,608 <sup>a</sup>	2.12% <sup>a</sup>	-	272,158,954	919.97 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2008 population estimates of the Bureau of the Census.

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

Per capita personal income amounts are BEA estimates based on July 1, 2007 population estimates of the Bureau of the Census.

\*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 \$17,397,117 retained by state to pay for the costs of collecting and distributing local sales taxes.

<sup>a</sup>Weighted average computations based on collection totals and population for the 45 states levying a general state sales tax.

<sup>+</sup>Computation based on the prevalent rate in effect for fiscal year 2007-08.

<sup>++</sup>North Carolina's rate was scheduled to decrease from 4.25% to 4.0% effective July 1, 2007. The 2007 General Assembly enacted legislation to extend the 4.25% general state rate through September 30, 2008. Effective October 1, 2008, the general state rate increased to 4.5%.

#### Food and drug items:

[1] Food purchased for consumption off-premises.

[2] Food subject to local taxes.

[3] Rebate or 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 24, 2009 release.

Sales Tax Institute; Federation of Tax Administrators