

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 7/1/2010 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2009 [1,000s]	General sales tax collections fiscal year 2009*			Per capita collections per 1¢ of tax + [\$]	Personal income 2008		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2009	
				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							
Alabama.....	4	37	T	E	T	4,709	2,069,535	439.51	43	109.88	158,568,280	33,900	1.31%	41	2,662,759	565.50
Arizona.....	6.6	8	E	E	T	6,596	5,675,531	860.48	16	153.66	224,230,399	34,500	2.53%	12	1,961,537	297.39
Arkansas.....	6	14	E [2,4]	E	T	2,889	2,765,996	957.27	9	159.55	93,762,292	32,695	2.95%	5	2,238,958	774.87
California.....	7.25	1	E	E	T	36,962	28,972,302	783.85	21	125.42	1,610,932,359	44,038	1.80%	29	44,355,959	1,200.05
Colorado.....	2.9	45	E	E	T	5,025	2,123,671	422.64	45	145.74	214,726,880	43,509	0.99%	44	4,403,446	876.35
Connecticut.....	6	14	E	E	E	3,518	3,290,050	935.13	14	155.85	200,535,767	57,248	1.64%	33	6,376,921	1,812.51
Florida.....	6	14	E	E	E	18,538	19,228,000	1,037.22	4	172.87	737,949,571	40,054	2.61%	10	-	-
Georgia.....	4	37	E [2]	E	T	9,829	5,306,491	539.87	39	134.97	341,530,406	35,217	1.55%	35	7,801,185	793.67
Hawaii.....	4	37	T [3]	E	T	1,295	2,461,618	1,900.60	1	475.15	54,612,031	42,418	4.51%	1	1,338,702	1,033.60
Idaho.....	6	14	T [3]	E	T	1,546	1,206,137	780.27	22	130.04	50,376,038	32,979	2.39%	14	1,175,604	760.51
Illinois.....	6.25	11	T [4]	T [4]	T [4]	12,910	7,470,532	578.64	37	92.58	554,223,162	43,154	1.35%	39	9,183,002	711.29
Indiana.....	7	2	E	E	T	6,423	6,205,638	966.14	8	138.02	223,203,820	34,939	2.78%	8	4,313,759	671.60
Iowa.....	6	14	E	E	T	3,008	2,201,396	731.88	25	121.98	114,435,620	38,222	1.92%	25	2,703,190	898.71
Kansas.....	6.3	10	T [3]	E	T	2,819	2,227,183	790.13	20	149.08	112,270,596	40,134	1.98%	20	2,731,559	969.07
Kentucky.....	6	14	E	E	T	4,314	2,857,665	662.40	29	110.40	138,790,531	32,368	2.06%	19	3,315,368	768.49
Louisiana.....	4	37	E [2]	E	T	4,492	2,963,758	659.77	30	164.94	169,541,475	38,086	1.75%	31	2,940,633	654.63
Maine.....	5	29	E	E	T	1,318	1,012,357	767.93	24	153.59	48,200,182	36,524	2.10%	17	1,370,710	1,039.75
Maryland.....	6	14	E	E	E	5,699	3,851,341	675.74	27	112.62	273,934,293	48,410	1.41%	37	6,478,236	1,136.64
Massachusetts..	6.25	11	E	E	T	6,594	3,880,087	588.46	35	117.69	333,906,368	51,028	1.16%	43	10,599,085	1,607.48
Michigan.....	6	14	E	E	T	9,970	9,472,405	950.12	10	158.35	353,296,391	35,321	2.68%	9	6,025,015	604.33
Minnesota.....	6.875	7	E	E	E	5,266	4,375,200	830.81	19	127.82	226,158,723	43,238	1.93%	24	6,948,119	1,319.38
Mississippi.....	7	2	T	E	T	2,952	3,026,497	1,025.24	5	146.46	90,353,752	30,730	3.35%	4	1,485,592	503.25
Missouri.....	4.225	36	T [4]	E	T	5,988	3,030,477	506.13	42	119.79	218,992,739	36,766	1.38%	38	4,771,576	796.91
Nebraska.....	5.5	27	E	E	T	1,797	1,504,174	837.22	18	152.22	71,485,428	40,116	2.10%	17	1,602,091	891.73
Nevada.....	4.6	34	E	E	T	2,643	2,684,029	1,015.49	6	238.94	104,828,990	40,076	2.56%	11	-	-
New Jersey.....	7	2	E	E	E	8,708	8,188,990	940.43	11	134.35	446,883,603	51,583	1.83%	28	10,663,866	1,224.64
New Mexico.....	5	29	E	E	T	2,010	1,887,343	939.13	12	187.83	66,724,334	33,584	2.83%	7	932,442	463.98
New York.....	4	37	E	E	E	19,541	11,073,898	566.69	38	141.67	936,528,347	48,107	1.18%	42	36,840,019	1,885.22
North Carolina..	5.75++	26	E [2,4]	E	T	9,381	4,963,434	529.10	40	117.58	328,578,114	35,533	1.51%	36	9,560,353	1,019.13
North Dakota...	5	29	E	E	T	647	607,171	938.67	13	187.73	26,614,683	41,493	2.28%	15	370,165	572.26
Ohio.....	5.5	27	E	E	T	11,543	7,328,388	634.90	32	115.44	416,310,740	36,113	1.76%	30	8,323,352	721.10
Oklahoma.....	4.5	35	T [3]	E	T	3,687	2,162,693	586.56	36	130.35	134,527,932	36,917	1.61%	34	2,544,576	690.14
Pennsylvania....	6	14	E	E	E	12,605	8,496,182	674.05	28	112.34	507,908,461	40,418	1.67%	32	9,550,238	757.67
Rhode Island....	7	2	E	E	E	1,053	814,511	773.36	23	110.48	43,971,248	41,738	1.85%	27	960,885	912.34
South Carolina..	6	14	E	E	T	4,561	2,910,183	638.02	31	106.34	148,370,295	32,947	1.96%	21	2,351,324	515.50

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2010 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2009 [1,000s]	General sales tax collections fiscal year 2009*			Per capita collections per 1¢ of tax + [\$]	Personal income 2008		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2009	
				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	812	756,598	931.33	15	232.83	31,576,104	39,248	2.40%	13	-	-
Tennessee.....	7	2	T [4]	E	T	6,296	6,356,962	1,009.64	7	144.23	219,024,593	35,098	2.90%	6	221,685	35.21
Texas.....	6.25	11	E	E	E	24,782	21,034,946	848.79	17	135.81	967,448,998	39,806	2.17%	16	-	-
Utah.....	4.7	33	T [2,4]	E	T	2,785	1,744,035	626.32	33	134.69	88,901,329	32,596	1.96%	21	2,319,632	833.03
Vermont.....	6	14	E	E	E	622	321,162	516.54	41	86.09	24,367,579	39,236	1.32%	40	532,911	857.10
Virginia.....	4	37	T [4]	E	E	7,883	3,372,974	427.90	44	106.98	348,893,800	44,756	0.97%	45	8,918,232	1,131.38
Washington.....	6.5	9	E	E	T	6,664	10,035,359	1,505.86	3	231.67	287,147,757	43,732	3.49%	3	-	-
West Virginia...	6	14	E [2,4]	E	T	1,820	1,110,017	609.97	34	101.66	57,192,760	31,513	1.94%	23	1,557,403	855.82
Wisconsin.....	5	29	E	E	T	5,655	4,087,144	722.78	26	144.56	213,378,781	37,916	1.92%	25	6,222,735	1,100.44
Wyoming.....	4	37	T [3]	E	T	544	989,738	1,818.47	2	454.62	26,962,550	50,588	3.67%	2	-	-
Total 45 states..	-	-	-	-	-	298,698	228,103,798	763.66 ^a	-	-	12,042,158,101	40,315 ^a	1.89% ^a	-	238,652,824	798.98 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2009 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, 2008 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 \$16,090,014 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 the 45 states levying a general state sales tax.

⁺Computation based on the prevalent rate in effect for fiscal year 2008-09.

⁺⁺Effective October 1, 2008, the general state rate increased from 4.25% to 4.5%; effective September 1, 2009, the rate increased to 5.5%; effective October 1, 2009, the rate increased to 5.75%.

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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, September 20, 2010 release.

Sales Tax Institute; Federation of Tax Administrators