

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 1/1/2014 [%]	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 7/1/2014 [1,000s]	General sales tax collections fiscal year 2014*			Per capita collections per 1¢ of tax† [\$]	Personal income 2013		Personal consumption expenditures 2013		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2014	
					Collection discounts allowed seller for qualifying transactions	Maximum-M/minimum-m		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	%	Rank	Amount [\$1,000s]	Per capita [\$]
									Basic provisions										
Alabama.....	4	38	T	E,T	5%-2%†††	\$400/mo-M	4,846	2,393,192	493.81	43	123.45	174,876,574	36,176	143,914,000	29,771	1.37%	38	3,206,583	661.64
Arizona.....	5.6	26	E	E,T	1%	\$10K/yr-M	6,729	6,317,644	938.90	20	167.66	243,656,863	36,723	218,585,000	32,944	2.59%	11	3,462,413	514.57
Arkansas.....	6.5	7	1.5% [2]	E,T	2%	\$1K/mo-M	2,967	3,130,274	1,055.09	12	162.32	108,080,656	36,529	84,888,000	28,690	2.90%	6	2,602,160	877.08
California††.....	6.25	10	E	E,T	None		38,792	37,224,077	959.57	17	153.53	1,849,505,496	48,125	1,419,344,000	36,932	2.01%	23	67,995,659	1,752.81
Colorado.....	2.9	45	E	E,T	2.22%		5,356	2,615,601	488.39	44	168.41	246,447,709	46,746	198,751,000	37,699	1.06%	44	5,658,457	1,056.55
Connecticut.....	6.35	9	E	E,T	None		3,595	3,981,362	1,107.55	7	174.42	223,560,773	62,112	158,937,000	44,157	1.78%	30	7,772,602	2,162.20
Florida.....	6	15	E	E,E	2.5%	\$30/report-M	19,906	21,480,910	1,079.14	9	179.86	809,664,740	41,309	690,076,000	35,207	2.65%	10	-	-
Georgia.....	4	38	E [2]	E,T	3%-0.5%†††		10,097	5,125,502	507.62	42	126.90	375,758,231	37,596	317,246,000	31,741	1.36%	39	8,965,572	887.93
Hawaii.....	4	38	T [3]	E,T	None		1,420	2,825,041	1,989.11	1	497.28	62,437,294	44,314	55,701,000	39,533	4.52%	1	1,745,461	1,228.98
Idaho.....	6	15	T [3]	E,T	None		1,635	1,373,666	840.26	26	140.04	57,483,763	35,641	51,011,000	31,628	2.39%	15	1,338,075	818.49
Illinois.....	6.25	10	1%	T,T[5]	1.75%	\$5/yr-m	12,882	8,515,410	661.02	34	105.76	599,118,968	46,477	479,123,000	37,169	1.42%	37	16,642,154	1,291.87
Indiana.....	7	1	E	E,T	0.73%-0.26%†††		6,598	7,003,426	1,061.47	11	151.64	251,598,605	38,291	215,961,000	32,867	2.78%	9	4,896,317	742.10
Iowa.....	6	15	E	E,T	None		3,109	2,959,924	951.90	18	158.65	135,242,204	43,735	105,680,000	34,175	2.19%	19	3,197,578	1,028.33
Kansas.....	6.15	14	T [3]	E,T	None		2,903	2,983,664	1,027.96	13	167.15	128,314,517	44,311	97,132,000	33,542	2.33%	16	2,511,660	865.34
Kentucky.....	6	15	E	E,T	1.75%-1.5%†††	\$50/month-M	4,413	3,131,157	709.59	30	118.27	158,238,045	35,967	136,953,000	31,129	1.98%	25	3,749,258	849.67
Louisiana.....	4	38	E [2]	E,T	.935%		4,649	2,923,336	628.81	37	157.20	188,964,765	40,819	148,398,000	32,056	1.55%	35	2,753,680	592.32
Maine.....	5.5	27	E	E,T	None		1,330	1,191,685	895.83	22	162.88	52,565,709	39,562	52,855,000	39,779	2.27%	17	1,414,110	1,063.04
Maryland.....	6	15	E	E,E	1.2%-0.9%†††	\$500/return-M	5,975	4,195,996	702.22	31	117.04	312,053,581	52,545	239,485,000	40,326	1.34%	41	7,773,773	1,300.97
Massachusetts.....	6.25	10	E	E,T	None		6,755	5,518,580	816.95	27	130.71	379,381,409	56,549	310,105,000	46,223	1.45%	36	13,246,221	1,960.91
Michigan.....	6	15	E	E,T	0.75%-0.5%†††	\$20K(\$15K)/mo-M \$6/mo-m	9,916	8,715,827	878.94	24	146.49	387,978,294	39,197	345,440,000	34,899	2.25%	18	7,874,712	794.12
Minnesota.....	6.875	6	E	E,E	None		5,457	5,398,173	989.20	16	143.88	257,058,116	47,410	214,284,000	39,521	2.10%	21	9,623,831	1,763.54
Mississippi.....	7	1	T	E,T	2%	\$50/mo-M	2,993	3,304,632	1,103.96	8	157.71	100,625,620	33,629	85,543,000	28,588	3.28%	5	1,667,344	557.00
Missouri.....	4.225	37	1.225%	E,T	2%		6,064	3,285,563	541.83	41	128.24	243,591,814	40,297	207,766,000	34,370	1.35%	40	5,361,976	884.26
Nebraska.....	5.5	27	E	E,T	2.5%	\$75/mo-M	1,883	1,763,695	936.65	21	170.30	86,447,434	46,254	66,840,000	35,763	2.04%	22	2,124,164	1,128.09
Nevada††.....	4.6	34	E	E,T	0.25%		2,838	3,828,869	1,349.01	4	293.26	109,489,671	39,223	93,985,000	33,668	3.50%	3	-	-
New Jersey.....	7	1	E	E,E	None		8,939	8,885,847	994.07	15	142.01	491,865,076	55,194	392,593,000	44,055	1.81%	29	11,973,673	1,339.51
New Mexico.....	5.125	29	E	E,T	None		2,086	2,098,676	1,006.29	14	196.35	73,571,354	35,254	68,393,000	32,772	2.85%	7	1,297,493	622.13
New York.....	4	38	E	E,E	5%	\$200/qtr-M	19,749	12,668,587	641.48	36	160.37	1,055,803,388	53,606	822,169,000	41,744	1.20%	43	42,964,774	2,175.56
North Carolina.....	4.75	32	E [2,4]	E,T	None		9,940	5,842,182	587.72	39	123.73	372,031,203	37,774	305,556,000	31,024	1.57%	34	10,390,520	1,045.28
North Dakota.....	5	30	E	E,T	1.5%	\$110/mo-M	740	1,320,196	1,783.95	2	356.79	39,358,192	54,373	32,855,000	45,389	3.35%	4	498,528	673.65
Ohio.....	5.75	25	E	E,T	0.75%		11,597	10,217,826	881.08	23	153.23	471,546,929	40,749	396,012,000	34,222	2.17%	20	8,424,843	726.47
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo-M	3,880	2,599,203	669.97	33	148.88	161,685,876	41,962	120,691,000	31,323	1.61%	33	2,962,128	763.51
Pennsylvania.....	6	15	E	E,E	1%		12,794	9,497,906	742.39	29	123.73	588,296,421	46,028	479,054,000	37,481	1.61%	32	10,809,736	844.92
Rhode Island.....	7	1	E	E,T[6]	None		1,055	906,687	859.49	25	122.78	48,607,267	46,145	40,584,000	38,529	1.87%	28	1,109,636	1,051.88
South Carolina.....	6	15	E	E,T	3%-2%†††	\$3.1K/yr-M	4,829	3,370,643	697.98	32	116.33	169,269,397	35,472	150,894,000	31,621	1.99%	24	3,455,706	715.59

TABLE 27. -Continued

State	State sales tax rate as of 1/1/2014 [%]	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 7/1/2014 [1,000s]	General sales tax collections fiscal year 2014*			Per capita collections per 1¢ of tax† [\$]	Personal income 2013		Personal consumption expenditures 2013		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2014		
					Collection discounts allowed seller for qualifying transactions	Basic provisions		Maximum-M/minimum-m	Amount [\$1,000s]	Per capita Amount [\$]		Rank	Amount [\$1,000s]	Per capita Amount [\$]	Amount [\$1,000s]	Per capita Amount [\$]	%	Rank	Amount [\$1,000s]	Per capita Amount [\$]
South Dakota...	4	38	T [3]	E,T	1.5%†††		853	914,979	1,072.28	10	268.07	37,855,216	44,772	30,314,000	35,853	2.42%	14	-	-	
Tennessee.....	7	1	5%	E,T	Limited		6,548	6,192,281	945.71	19	135.10	255,422,103	39,312	204,537,000	31,480	2.42%	13	239,219	36.53	
Texas.....	6.25	10	E	E,E	0.5%†††		26,979	32,336,032	1,198.56	6	191.77	1,161,133,804	43,807	879,703,000	33,189	2.78%	8	-	-	
Utah††.....	4.7	33	1.75% [2]	E,T	1.31%		2,944	1,823,355	619.24	38	131.75	106,072,574	36,542	90,599,000	31,211	1.72%	31	2,889,912	981.46	
Vermont.....	6	15	E	E,E	None		627	354,541	565.67	40	94.28	28,107,555	44,839	27,010,000	43,088	1.26%	42	675,240	1,077.34	
Virginia††.....	4.3	36	1.5% [2]	E,E	1.6%-0.8%†††		8,328	3,565,789	428.16	45	99.57	404,886,361	48,956	312,884,000	37,832	0.88%	45	10,877,689	1,306.14	
Washington.....	6.5	7	E	E,T	None		7,063	11,767,488	1,666.04	3	256.31	331,031,362	47,468	271,542,000	38,938	3.55%	2	-	-	
West Virginia...	6	15	E	E,T	None		1,849	1,221,966	660.97	35	110.16	65,177,629	35,163	58,548,000	31,586	1.87%	27	1,770,466	957.66	
Wisconsin.....	5	30	E	E,T	None	\$10/period-m	5,759	4,628,338	803.61	28	160.72	245,437,590	42,737	202,169,000	35,203	1.89%	26	6,793,269	1,179.50	
Wyoming.....	4	38	E	E,T	Limited		584	765,543	1,310.18	5	327.54	30,205,928	51,791	21,938,000	37,615	2.53%	12	-	-	
Total 45 states..	-	-	-	-	-	-	310,252	272,165,271	877.24 ^a	-	-	13,679,506,076	44,425 ^a	11,046,048,000	35,873 ^a	1.99% ^a	-	302,716,592	975.71 ^a	

Detail may not add to totals due to rounding.

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

^aWeighted average computations based on collection totals 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, 2013 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2014 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 \$15,031,097.17 retained by state to pay for the costs of collecting and distributing local sales taxes.

†Computation based on the prevalent rate in effect for fiscal year 2013-14.

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

†††Vendor discounts-Twenty-seven 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

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-EST2015-01 - Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.*

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

U.S. Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, September 30, 2015 release.

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