

TABLE 28. 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 1/1/2004 [%]	Local maximum sales tax rate as of 1/1/2004 [%]	Food items [1] Taxable (T) Exempt (E)	State sales tax rate as of 6/30/2003 [%]	Population 7/1/2003 (Bureau of Census) [1,000s]	General sales tax collections fiscal year 2003*			Per capita collections per 1 cent of tax [\$1.00]	Personal income 2002		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2003	
						Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	%	Rank	Amount [\$1,000s]	Per capita [\$1,000s]
							Amount [\$1.00]	Rank							
Alabama.....	4	7	T	4	4,504	1,764,557	391.78	43	97.94	114,692,872	25,595	1.54%	39	2,035,538	451.94
Arizona.....	5.6	4.5	E	5.6	5,579	4,332,982	776.66	10	138.69	145,114,394	26,680	2.99%	9	2,102,361	376.83
Arkansas.....	5.125	5.5	T	5.125	2,728	1,951,630	715.41	14	139.59	63,544,951	23,470	3.07%	6	1,528,231	560.20
California.....	6	2.75	E	6	35,463	24,899,025	702.11	17	117.02	1,149,183,269	32,845	2.17%	26	32,709,761	922.36
Colorado.....	2.9	7	E	2.9	4,548	1,833,200	403.08	42	138.99	153,961,846	34,228	1.19%	44	3,235,796	711.48
Connecticut.....	6	-	E	6	3,487	3,065,486	879.12	6	146.52	147,082,014	42,521	2.08%	29	3,639,362	1,043.69
Florida.....	6	1.5	E	6	16,999	14,963,444	880.25	5	146.71	492,911,503	29,549	3.04%	7	-	-
Georgia.....	4	3	E [3]	4	8,676	4,770,869	549.89	33	137.47	244,999,712	28,689	1.95%	32	6,271,374	722.84
Hawaii.....	4	-	T*	4	1,249	1,792,698	1,435.31	1	358.83	36,482,311	29,552	4.91%	1	1,037,854	830.95
Idaho.....	6	3	T*	5	1,367	842,006	615.95	26	123.19	34,381,128	25,597	2.45%	15	843,780	617.25
Illinois.....	6.25	3	T**	6.25	12,649	6,558,746	518.52	36	82.96	409,140,348	32,510	1.60%	38	7,340,982	580.36
Indiana.....	6	-	E	5	6,200	4,210,262	679.07	21	135.81	172,184,567	27,960	2.45%	15	3,644,159	587.77
Iowa.....	5	2	E	5	2,942	1,589,917	540.42	34	108.08	81,745,234	27,854	1.94%	33	1,791,129	608.81
Kansas.....	5.3	3	T*	4.9	2,725	1,888,543	693.04	18	141.44	78,267,830	28,850	2.41%	18	1,776,884	652.07
Kentucky.....	6	-	E	6	4,118	2,387,206	579.70	29	96.62	105,428,829	25,777	2.26%	25	2,813,947	683.33
Louisiana.....	4	6.25	E [3]	4	4,494	2,488,627	553.77	32	138.44	114,457,452	25,565	2.17%	26	1,867,150	415.48
Maine.....	5	-	E	5	1,309	857,495	655.08	22	131.02	36,566,283	28,177	2.35%	19	1,074,826	821.10
Maryland.....	5	-	E	5	5,512	2,720,162	493.50	37	98.70	198,925,918	36,557	1.37%	41	4,681,860	849.39
Massachusetts.....	5	-	E	5	6,420	3,708,069	577.58	30	115.52	249,918,793	38,973	1.48%	40	8,026,149	1,250.18
Michigan.....	6	-	E	6	10,082	7,685,308	762.28	12	127.05	301,759,677	30,048	2.55%	14	6,519,643	646.66
Minnesota.....	6.5	1	E	6.5	5,064	3,903,717	770.88	11	118.60	166,729,938	33,180	2.34%	20	5,374,550	1,061.33
Mississippi.....	7	.25	T	7	2,883	2,459,984	853.27	7	121.90	64,552,413	22,511	3.81%	3	1,020,028	353.81
Missouri.....	4.225	4.5	T**	4.225	5,719	2,819,814	493.06	38	116.70	163,118,591	28,719	1.73%	36	3,519,844	615.46
Nebraska.....	5.5	1.5	E	5	1,737	1,426,914	821.48	9	164.30	49,500,161	28,672	2.88%	10	1,122,893	646.46
Nevada.....	6.50	1	E	6.50	2,242	2,192,321	977.84	3	150.44	66,903,994	30,855	3.28%	5	-	-
New Jersey.....	6	-	E	6	8,642	5,936,057	686.88	19	114.48	334,330,728	38,979	1.78%	34	6,735,282	779.37
New Mexico.....	5	2.25	T	5	1,879	1,368,200	728.15	13	145.63	44,945,537	24,228	3.04%	7	923,113	491.28
New York.....	4.25	4.5	E	4	19,212	8,841,872	460.23	40	115.06	676,598,158	35,330	1.31%	42	22,648,364	1,178.87
North Carolina.....	4.5	3	E [3]**	4.5	8,421	4,005,124	475.61	39	105.69	229,737,325	27,640	1.74%	35	7,089,142	841.84
North Dakota.....	5	2.5	E	5	633	360,831	570.03	31	114.01	16,949,214	26,742	2.13%	28	199,390	314.99
Ohio.....	6	2	E	5	11,438	6,761,515	591.14	28	118.23	333,529,148	29,230	2.03%	30	7,916,410	692.11
Oklahoma.....	4.5	6	T	4.5	3,506	1,480,137	422.17	41	93.82	90,546,805	25,958	1.63%	37	2,113,947	602.95
Pennsylvania.....	6	1	E	6	12,371	7,561,149	611.20	27	101.87	382,602,829	31,034	1.98%	31	6,661,780	538.50
Rhode Island.....	7	-	E	7	1,076	764,217	710.24	15	101.46	33,180,561	31,042	2.30%	21	824,870	766.61
South Carolina.....	5	2	T**	5	4,149	2,555,851	616.02	25	123.20	104,636,030	25,485	2.44%	17	2,334,066	562.56

TABLE 28. -Continued

State	State sales tax rate as of 1/1/2004 [%]	Local maximum sales tax rate as of 1/1/2004 [%]	Food items [1] Taxable (T) Exempt (E)	State sales tax rate as of 6/30/2003 [%]	Population 7/1/2003 (Bureau of Census) [1,000s]	General sales tax collections fiscal year 2003*			Per capita collections per 1 cent of tax [\$1.00]	Personal income 2002		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2003	
						Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$1.00]
							Amount [\$1.00]	Rank							
South Dakota.....	4	2	T*	4	765	539,396	705.09	16	176.27	20,429,854	26,865	2.64%	12	-	-
Tennessee +.....	7	2.75	T	6	5,845	5,414,674	926.38	4	154.40	160,316,607	27,678	3.38%	4	115,593	19.78
Texas.....	6.25	2	E	6.25	22,103	14,347,144	649.10	23	103.86	623,914,083	28,721	2.30%	21	-	-
Utah.....	4.75	2.25	T	4.75	2,352	1,485,977	631.79	24	133.01	58,089,444	25,041	2.56%	13	1,572,512	668.59
Vermont.....	6	1	E	5	619	220,827	356.75	45	71.35	18,405,362	29,855	1.20%	43	411,343	664.53
Virginia.....	3.5	1	T**	3.5	7,365	2,692,151	365.53	44	104.44	239,766,682	32,964	1.12%	45	6,775,746	919.99
Washington.....	6.5	2.4	E	6.5	6,131	8,007,337	1,306.04	2	200.93	198,371,257	32,696	4.04%	2	-	-
West Virginia.....	6	-	T	6	1,811	978,022	540.05	35	90.01	43,038,348	23,841	2.27%	24	1,055,523	582.84
Wisconsin.....	5	.60	E	5	5,474	3,738,000	682.86	20	136.57	162,866,342	29,937	2.30%	21	5,252,500	959.54
Wyoming.....	4	2	T*	4	502	425,244	847.10	8	211.77	15,535,934	31,122	2.74%	11	-	-
Total 45 states.....	-----	-----	-----	-----	282,994	184,596,707	652.30 ^a	-----	-----	8,629,344,276	30,493 ^a	2.14% ^a	-----	176,607,682	624.07 ^a

Detail may not add to totals due to rounding.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2003.

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

Federation of Tax Administrators

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.

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

*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 \$13,204,065 retained by state to pay for the costs of collecting and distributing local sales taxes.

Food items:

[1] Food purchased for consumption off-premises.

[2] 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.

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

*Income tax credit allowed to offset sales tax on food.

**Food taxed at lower rate. Food purchased in North Carolina for consumption off-premises is subject to a 2% local sales tax rate.