

Table 29

**Sales Tax Treatment of Groceries,
Candy, and Soda
as of January 1, 2013**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries	Soda Treated as Groceries
Ala.	4.00%	Included in Base	Yes	Yes
Alaska	-	-	-	-
Ariz.	6.60%	Exempt	Yes	Yes
Ark.	6.00%	2.00%	Yes	Yes
Calif. (a)	7.50%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.35%	Exempt	No	No
Del.	-	-	-	-
Fla.	6.00%	Exempt	No	No
Ga.	4.00%	Exempt	Yes	Yes
Hawaii	4.00%	Included in Base	Yes	Yes
Idaho	6.00%	Included in Base	Yes	Yes
Ill.	6.25%	1.00%	No	No
Ind.	7.00%	Exempt	No	No
Iowa	6.00%	Exempt	No	No
Kans.	6.30%	Included in Base	Yes	Yes
Ky.	6.00%	Exempt	No	No
La.	4.00%	Exempt	Yes	Yes
Maine	5.00%	Exempt	No	No
Md.	6.00%	Exempt	No	No
Mass.	6.25%	Exempt	Yes	Yes
Mich.	6.00%	Exempt	Yes	Yes
Minn.	6.875%	Exempt	No	No
Miss.	7.00%	Included in Base	Yes	Yes
Mo.	4.225%	1.225%	Yes	Yes
Mont.	-	-	-	-
Nebr.	5.50%	Exempt	Yes	Yes
Nev.	6.85%	Exempt	Yes	Yes
N.H.	-	-	-	-
N.J.	7.00%	Exempt	No	No
N.M.	5.125%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	4.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.50%	Exempt	Yes	No

Excise Taxes

Table 29 (continued)

**Sales Tax Treatment of Groceries,
Candy, and Soda
as of January 1, 2013**

State	State General Sales Tax	Grocery Treatment	Candy Treated as Groceries	Soda Treated as Groceries
Okla.	4.50%	Included in Base	Yes	Yes
Ore.	-	-	-	-
Pa.	6.00%	Exempt	Yes	No
R.I.	7.00%	Exempt	No	No
S.C.	6.00%	Exempt	Yes	Yes
S.D.	4.00%	Included in Base	Yes	No
Tenn.	7.00%	5.25%	Yes	Yes
Tex.	6.25%	Exempt	No	No
Utah (a)	5.95%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va. (a)	5.00%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va. (b)	6.00%	1.00%	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	Yes	No

(a) Three states collect a separate, uniform "local" add-on sales tax: California (1%), Utah (1.25%), Virginia (1%). We include these in their state sales tax.

(b) West Virginia is in the process of phasing out its tax on groceries. The rate will be eliminated July 1, 2013 if certain fiscal conditions are met.

Source: Tax Foundation, *Overreaching on Obesity: Governments Consider New Taxes on Soda and Candy* (2011).