

**Sales Tax Treatment of Groceries, Candy and Soda,  
As of January 1, 2012**

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.	7.25%	Exempt	Yes	No
Colo.	2.90%	Exempt	No	No
Conn.	6.00%	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	6.25%	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%	1.23%	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.	5.13%	Exempt	Yes	Yes
N.Y.	4.00%	Exempt	No	No
N.C.	5.75%	Exempt	No	No
N.D.	5.00%	Exempt	No	No
Ohio	5.50%	Exempt	Yes	No
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	Yes
Tenn.	7.00%	5.50%	Yes	Yes
Tex.	6.25%	Exempt	No	No
Utah	5.95%	1.75%	Yes	Yes
Vt.	6.00%	Exempt	Yes	Yes
Va.	5.00%	2.50%	Yes	Yes
Wash.	6.50%	Exempt	Yes	No
W.Va.	6.00%	3.00%	Yes	No
Wis.	5.00%	Exempt	No	No
Wyo.	4.00%	Exempt	Yes	Yes
D.C.	6.00%	Exempt	Yes	No

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