

State Sales Tax on Regular, Sugar-Sweetened Soda (as of January 1, 2011)

Source: Bridging the Gap Program, University of Illinois at Chicago, 2011; available: www.bridgingthegapresearch.org

State	Sales Tax on Regular Soda Sold in Food Stores (%)	Sales Tax on Regular Soda Sold in Vending Machines (%)	Sales Tax on Regular Soda Higher than Tax on Food Generally	Sales Tax on Regular Soda Sold through Vending Machine Higher than Tax on Food Generally	Mandatory Statewide Local Tax in Addition to Soda Sales Tax (%)	Comments
AL*	4.000	4.000	No	No	0.000	
AK	0.000	0.000	No	No	0.000	
AZ	0.000	0.000	No	No	0.000	
AR*	2.000	2.000	No	No	0.000	
CA	7.250	7.250	Yes	Yes	1.000	
CO	2.910	2.910	Yes	Yes	0.000	
CT	6.000	6.000	Yes	Yes	0.000	Per state: 16 oz. or less is NOT TAXED or tax rate =0%. This was not confirmed by statute or by regulation.
DE	0.000	0.000	No	No	0.000	
DC	6.000	6.000	Yes	Yes	0.000	
FL	6.000	6.000	Yes	Yes	0.000	
GA	0.000	4.000	No	Yes	0.000	
HI	4.000	4.000	No	No	0.000	
ID	6.000	6.000	No	No	0.000	
IL	6.250	6.250	Yes	Yes	0.000	
IN	7.000	7.000	Yes	Yes	0.000	
IA	6.000	6.000	Yes	Yes	0.000	
KS	6.300	6.300	No	No	0.000	
KY	6.000	6.000	Yes	Yes	0.000	
LA	0.000	0.000	No	No	0.000	
ME	5.000	5.000	Yes	Yes	0.000	
MD	6.000	6.000	Yes	Yes	0.000	
MA	0.000	0.000	No	No	0.000	
MI	0.000	0.000	No	No	0.000	
MN	6.875	6.875	Yes	Yes	0.000	
MS	7.000	8.000	No	Yes	0.000	
MO	1.225	1.225	No	No	0.000	
MT	0.000	0.000	No	No	0.000	
NE	0.000	5.500	No	Yes	0.000	
NV	0.000	0.000	No	No	0.000	
NH	0.000	0.000	No	No	0.000	
NJ	7.000	7.000	Yes	Yes	0.000	
NM	0.000	5.125	No	Yes	0.000	
NY	4.000	4.000	Yes	Yes	0.000	
NC	5.750	5.750	Yes	Yes	0.000	
ND	5.000	5.000	Yes	Yes	0.000	
OH	5.500	5.500	Yes	Yes	0.000	
OK	4.500	4.500	No	No	0.000	
OR	0.000	0.000	No	No	0.000	
PA	6.000	6.000	Yes	Yes	0.000	
RI*	7.000	7.000	Yes	Yes	0.000	
SC	0.000	6.000	No	Yes	0.000	
SD	4.000	4.000	No	No	0.000	
TN*	5.500	5.500	No	No	0.000	
TX	6.250	6.250	Yes	Yes	0.000	
UT	1.750	1.750	No	No	1.250	
VT	0.000	0.000	No	No	0.000	
VA*	1.500	4.000	No	Yes	1.000	
WA*	6.500	6.500	Yes	Yes	0.000	
WV*	6.000	6.000	Yes	Yes	0.000	
WI	5.000	5.000	Yes	Yes	0.000	
WY	0.000	4.000	No	Yes	0.000	

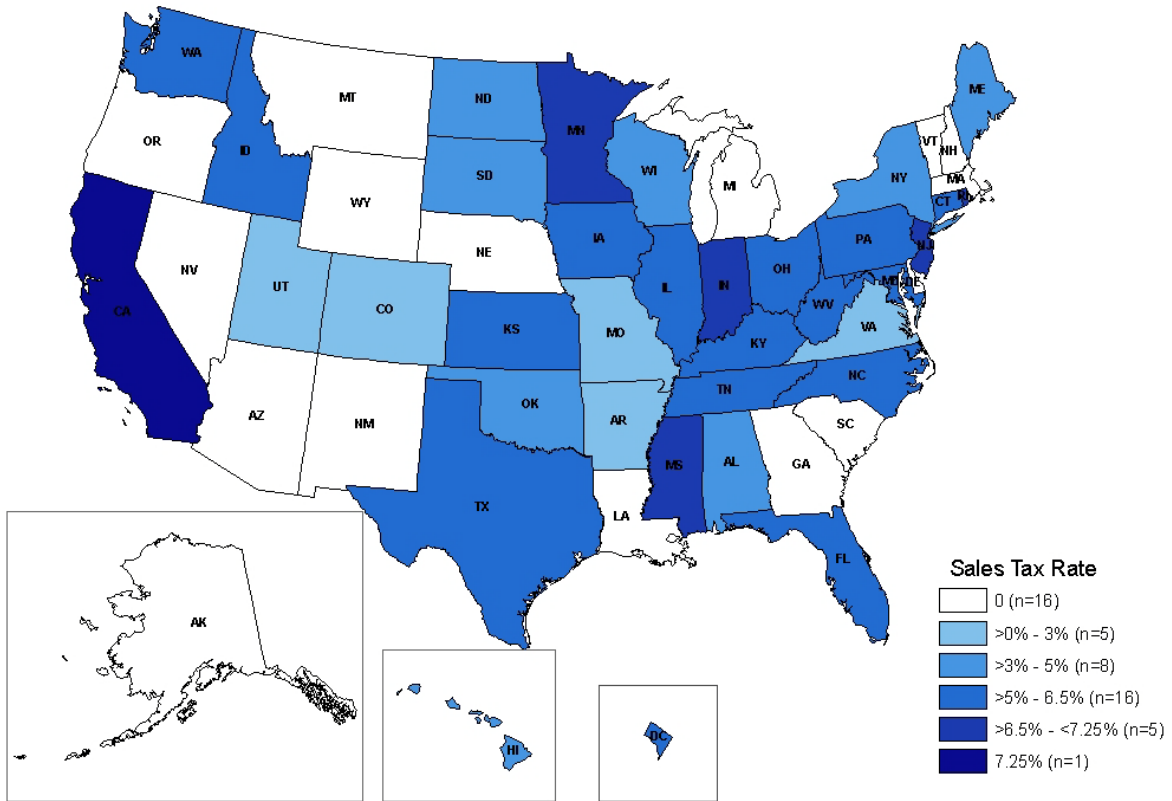
*These states also impose additional, non-sales taxes/fees on bottles, syrups, and/or powders/mixes at the manufacturer, wholesaler, distributor, and/or retailer levels

Summary Information:

	Food Stores	Vending Machines
# states with a soda tax (as of 1/1/11):	35	40
Average tax (all states and DC):	3.589	4.141
Average tax (taxing states only):	5.230	5.280
Maximum sales tax (before mandatory statewide local tax):	7.250	7.250

Please cite to: Bridging the Gap Program, University of Illinois at Chicago, 2011; available at: www.bridgingthegapresearch.org

State Regular, Sugar-Sweetened Soda Sales Tax Rates (as of January 1, 2011)



Note: Does not include 3 states with mandatory, statewide local tax rate (CA-1%, UT-1.25%, VA-1%)

Data Source: Bridging the Gap Program, University of Illinois at Chicago, 2011