

## Fact Sheet April 2014

# bridging the gap

Research Informing Policies & Practices for Healthy Youth

## State Sales Taxes on Regular Soda (as of January 2014)

#### Introduction

Taxation of sugary drinks has been promoted as one strategy for use by state and local governments as a mechanism for reducing consumption of sugar-sweetened beverages.

This fact sheet presents the latest data on state soda tax rates compiled by <a href="The MayaTech Corporation">The MayaTech Corporation</a> for the <a href="Bridging the Gap">Bridging the Gap</a> research program. Data in this brief reflect taxes on regular, sugar-sweetened soda as of January 1, 2014. Tax rates were compiled through primary legal research of the codified state statutory and administrative (regulatory) laws available through commercial legal research services, <a href="Westlaw">Westlaw</a> and <a href="LexisNexis">LexisNexis</a>, with telephone verification with state revenue and tax officials.

Data files with the tax rates and a companion PowerPoint map image are available for download from the <u>Bridging</u> the <u>Gap</u> website.

### **Key Findings**

As of January 1, 2014, 34 states and the District of Columbia (D.C.) applied sales taxes to regular, sugar-sweetened soda sold through food stores and 39 states and D.C. applied sales taxes to regular, sugar-sweetened soda sold through vending machines. Seven states also applied non-sales taxes/fees to bottles, syrups, and/or powders/mixes at the manufacturer, distributor, wholesaler, and/or retailer levels. The table on the next page provides the state-by-state listing of soda sales tax rates. Notably, the rates for diet soda were identical to the rates for regular soda.

Sales Taxes on Soda Sold in Food Stores (34 states + D.C.):

- The average tax in <u>taxing states</u> was 5.172% and across <u>all states</u> and was 3.549%.
- The maximum tax rate was 7%.
- 20 states' sales taxes on regular soda sold through food stores were higher than the state sales taxes applied to food products generally.

Sales Taxes on Soda Sold in Vending Machines (39 states + D.C.):

- The average tax in taxing states was 5.261% and across all states was 4.126%.
- The maximum rate was 7%.
- 30 states' sales taxes on regular soda sold through vending machines were higher than the state sales tax applied to food products generally.





Research Informing Policies & Practices for Healthy Youth

#### State Sales Taxes on Regular, Sugar-Sweetened Soda (as of January 1, 2014)

Second Color   Seco					and the same of the same	,	ileu 30ua (as 01 January 1, 2014)
AL	State	Sold in Food Stores	Regular Soda Sold in Vending	Regular Soda Higher than Tax	Sold through Vending Machine Higher than Tax	Local Tax in Addition to Soda Sales Tax	
AZ							
A1*   1.00	AK						NA
ARY   1.500							
CA. REV. 8 TAX CODE \$6 (339.3), 6393.4 (605), 60013							, ,
CO   2-910   Yes   Yes   Yes   0.000   COLO. R.W. STAT. A.M. N § 3-93 - 3.7. (Tol. N.), Section 3.8, Article N.III, State Constitution   COLO. R.W. STAT. A.M. N § 3-93 - 3.7. (Tol. N.), 10-10(e), 102, CO H.B. 1191 (2010)	7.11	2.500	1.500	110	110	0.000	·
CT	CA	6 500	6 500	Voc	Vas	1 000	
CT         6.380         6.380         Yes         Yes         0.000         CONN. GRN. STAT. ANN. § 12-412           DE         0.000         0.000         No         No         0.000         No           DC         5.780         5.750         Yes         Yes         0.000         D.C. CODE ANN. § 64 27-2002, 2001, 2202.01, D.C. 838, B. 731 (2010)           FL         6.000         6.000         No         Yes         0.000         FL STATA ANN. § 52 12-0.08           GA         0.000         4.000         No         No         0.000         GA. CODE ANN. § 64 27-0.01           ID         6.000         6.000         No         No         0.000         HAW. CODE REV. § 18-237-40.10           ID         6.000         6.000         No         No         0.000         IDAHO CODE REV. § 18-237-40.10           IL         6.250         6.250         Yes         Yes         0.000         ISBLIL CODE REV. § 18-237-40.10           IN         7.000         Yes         Yes         0.000         ISBLIL CODE REV. § 18-227-40.10           IL         6.000         6.000         No         No         0.000         ISBLIL CODE REV. § 18-227-40.10           IL         7.000         6.000         No							
DE							
DC   S.750   S.750   Yes   Yes   Q.000   D.C. CODE ANN. \$4.72002; 2001; 2020.1, DC 8, 858, B. 731 (2010)							
Fig. 6,000							
GA							
HI							
ID							
IL   6.250   6.250   Yes   Yes   Ves   0.000   35 ILL CODE PA. STAT. ANN. 105/3-10							
IN							·
IA							
KS         6.150         No         No         0.000         KAN, STAT, ANN, § 79-3603           KY         6.000         6.000         Yes         Yes         0.000         KY, REV, STAT, ANN, § 139-845           LA         0.000         0.000         No         No         0.000         LA, REV, STAT, ANN, § 47-305           ME         5.500         5.500         Yes         Yes         0.000         MERV, STAT, ANN, § 47-305           MD         6.000         6.000         Yes         Yes         0.000         MD, CODE ANN, Tax § 51-206, 11-104           MA         0.000         0.000         No         No         0.000         MD, CODE ANN, Tax § 51-206, 11-104           MA         0.000         0.000         No         No         0.000         MB, CODE, STAT, ANN, LAWS ANN, 205-548           MM         6.875         6.875         Yes         Yes         0.000         MISS, CODE ANS ANN, 2AN, 205-549           MM         6.875         6.875         Yes         Yes         0.000         MISS, CODE ANS ANN, 2AN, 205-541         AND           MS         7.000         8.000         No         Yes         0.000         MISS, CODE ANN, 2AN, 2AN, 2AN, 2AN, 2AN, 2AN, 2AN,							
KY							
ME   S.500   S.500   Yes   Yes   O.000   LA, REV. STAT., ANN., § 47.305							
ME							-
MD   6.000   6.000   Ves   Ves   Ves   0.000   MD   CODE ANN , Tax §§ 11-206, 11-104							
MA         0.000         0.000         No         No         0.000         MASS. GEN. LAWS ANN. Ch. 64H, §§ 6, 2           MI         0.000         0.000         No         No         0.000         MICH. COMP. LAWS ANN. § 205.54g           MI         6.875         6.875         Yes         Yes         0.000         MIN. STAT. ANN. § 297.61 and 297A.67           MS         7.000         8.000         No         Yes         0.000         MIN. STAT. ANN. § 277.65.17           MS         7.000         8.000         No         No         0.000         MISS. CODE ANN. § 27.65.17           MT         0.000         0.000         No         No         0.000         MO. ANN. STAT. § 144.014           MT         0.000         0.000         No         No         0.000         NA           NV         0.000         No         No         0.000         NER. STAT. § 77.2704.24           NV         0.000         No         No         0.000         NER. STAT. § 77.2704.24           NH         0.000         No         No         0.000         NER. STAT. § 77.2704.24           NH         0.000         No         No         0.000         NA         No         0.000							,- ,
MI							, ,
MN							, ,
MS         7.000         8.000         No         Yes         0.000         MISS. CODE ANN. § 27-65-17           MO         1.225         1.225         No         No         0.000         MO. ANN. \$747. § 144.014           MT         0.000         0.000         No         No         0.000         MA           NE         0.000         5.500         No         Yes         0.000         NE           NV         0.000         0.000         No         No         0.000         NEV. STAT. ANN. §§ 360B.460, 445, 372.284           NH         0.000         0.000         No         No         0.000         NEV. STAT. ANN. §§ 56432B-3, -8.2           NJ         7.000         7.000         Yes         Yes         0.000         N.J. STAT. ANN. §§ 5432B-3, -8.2           NM         0.000         5.125         No         Yes         0.000         N.J. STAT. ANN. §§ 5432B-3, -8.2           NM         0.000         7.500         Yes         0.000         N.J. STAT. ANN. §§ 5432B-3, -8.2           NM         4.000         4.000         Yes         Yes         0.000         N.J. STAT. ANN. §§ 5132B-3, -8.2           ND         5.000         7.500         Yes         Yes         0.000							·
MO         1.225         1.225         No         No         0.000         MO. ANN. STAT. § 144.014           MT         0.000         0.000         No         No         0.000         No         No         0.000           NE         0.000         5.500         No         No         0.000         NEB. REV. STAT. § 77.2704.24           NV         0.000         0.000         No         No         0.000         NEV. REV. STAT. ANN. §§ 3608.460, .445, 372.284           NH         0.000         0.000         No         No         0.000         NA         NA           NH         0.000         7.000         Yes         0.000         NJ. STAT. ANN. §§ 3608.460, .445, 372.284           NM         0.000         7.000         Yes         0.000         NA         NA         4.000           ND         7.000         Yes         Yes         0.000         N.J. STAT. ANN. §§ 54:328-3, -8.2           NM         0.000         5.125         No         Yes         0.000         N.M. STAT. ANN. §7.9-92           NY         4.000         4.000         Yes         Yes         0.000         N.C. GEN. STAT. §9.1115           ND         5.000         7.000         Yes							
MT         0.000         0.000         No         No         0.000         NA           NE         0.000         5.500         No         Yes         0.000         NEB. REV. STAT. § 77.2704.24           NV         0.000         0.000         No         No         0.000         NEV. REV. STAT. ANN. §§ 360B.460, .445, 372.284           NH         0.000         0.000         No         No         0.000         NA           NJ         7.000         7.000         Yes         Yes         0.000         N.J. STAT. ANN. §§ 54:32B-3, -8.2           NM         0.000         7.000         Yes         Yes         0.000         N.J. STAT. ANN. §7-9-92           NY         4.000         4.000         Yes         Yes         0.000         N.J. STAT. ANN. §7-9-92           NY         4.000         4.000         Yes         Yes         0.000         N.J. STAT. ANN. §5 54:32B-3, -8.2           NY         4.000         4.000         Yes         Yes         0.000         N.J. STAT. ANN. §5 54:32B-3, -8.2           NY         4.000         4.000         Yes         Yes         0.000         N.J. STAT. ANN. §5 54:32B-3, -8.2           NY         4.000         4.500         No         No <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
NE							
NV         0.000         0.000         No         No         0.000         NEV. REV. STAT. ANN. §§ 360B.460, .445, 372.284           NH         0.000         0.000         No         No         0.000         NA           NJ         7.000         7.000         Yes         Yes         0.000         N.J. STAT. ANN. §§ 54:32B-3, -8.2           NM         0.000         5.125         No         Yes         0.000         N.M. STAT. ANN. § 7-9-92           NY         4.000         4.000         Yes         Yes         0.000         N.Y. TAX LAW § 1115           NC         4.750         4.750         Yes         O.000         N.D. CENT. COBE § 57:39.2-04.1; § 57.40.2-04.1           ND         5.000         5.000         Yes         Yes         0.000         N.D. CENT. COBE ANN. §§ 5739.01, .02           OK         4.500         4.500         No         No         0.000         OHIO REV. CODE ANN. §§ 5739.01, .02           OK         4.500         4.500         No         No         0.000         OHIO REV. CODE ANN. §§ 5739.01, .02           OR         0.000         0.000         No         No         0.000         ORIA. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000							
NH         0.000         0.000         No         No         0.000         NA           NJ         7.000         7.000         Yes         Yes         0.000         N.J. STAT. ANN. § 54:32B·3, -8.2           NM         0.000         5.125         No         Yes         0.000         N.M. STAT. ANN. § 7-9-92           NY         4.000         4.000         Yes         Yes         0.000         N.Y. TAX LAW § 1115           NC         4.750         4.750         Yes         Yes         0.000         N.C. GEN. STAT. §§ 105-164.13B, 105-164.3           ND         5.000         5.000         Yes         Yes         0.000         N.C. CENT. CODE § 57.39.2-04.1; § 57.40.2-04.1           OH         5.750         Yes         Yes         0.000         N.D. CENT. CODE § 57.39.2-04.1; § 57.40.2-04.1           OK         4.500         4.500         No         No         0.000         OHIO REV. CODE ANN. §§ 57.90.2-04.1; § 57.40.2-04.1           OR         0.000         0.000         No         No         0.000         Okla Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         Na           PA         6.000         6.000         Yes							
NJ 7.000 7.000 Yes Yes O.000 N.J. STAT. ANN. §§ 54:32B-3, -8.2  NM 0.000 5.125 No Yes 0.000 N.M. STAT. ANN. § 7-9-92  NY 4.000 4.000 Yes Yes O.000 N.Y. TAX LAW § 1115  NC 4.750 Yes Yes O.000 N.C. GEN. STAT. §§ 105-164.13B, 105-164.3  ND 5.000 5.000 Yes Yes O.000 N.D. CENT. CODE § 57.39.2-04.1; § 57.40.2-04.1  OH 5.750 5.750 Yes Yes O.000 OHIO REV. CODE ANN. §§ 5739.01, .02  OK 4.500 4.500 No No No O.000 OHIO REV. CODE ANN. §§ 5739.01, .02  OK 4.500 4.500 No No No O.000 NA  PA 6.000 6.000 Yes Yes Yes O.000 72 PA. CONS. STAT. §§ 7204, 7201  RI* 7.000 7.000 Yes Yes O.000 R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1  SC 0.000 6.000 No No No O.000 S.C. STAT. ANN § 12-36-2120  SD 4.000 4.000 No No No O.000 S.D. Codified Laws § 10-45-2  TN* 5.000 5.000 No No No O.000 TENN. CODE ANN. §§ 67-6-122, 67-6-102, 2012 HB 3761/2012 SB 3763  TX 6.250 6.250 Yes Yes O.000 TEN. CODE ANN. §§ 59-12-102, 103  VT 0.000 0.000 No No No O.000 32 VT. STAT. ANN. § 59-12-102, 103  VT 0.000 0.000 No No No O.000 32 VT. STAT. ANN. § 59-12-102, 103  VT 0.000 0.000 No Yes Yes O.000 WASH. REV. CODE ANN. §§ 59-12-102, 103  VT 0.000 0.000 No No No O.000 S.D. Codified Laws § 10-45-2  UT 1.750 1.750 No No No O.000 32 VT. STAT. ANN. § 59-12-102, 103  VT 0.000 0.000 No Yes Yes O.000 WASH. REV. CODE ANN. §§ 59-12-102, 103  VT 0.000 0.000 No Yes Yes O.000 WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)  WV* 6.000 6.000 Yes Yes O.000 WY. STAT. ANN. § 977.4, .51  WY 0.000 4.000 No Yes Yes O.000 WY. STAT. ANN. § 975-50.001							
NM         0.000         5.125         No         Yes         0.000         N.M. STAT. ANN. § 7-9-92           NY         4,000         4,000         Yes         Yes         0.000         N.Y. TAX. LAW § 1115           NC         4,750         4,750         Yes         Yes         0.000         N.C. GEN. STAT. §§ 105-164.13B, 105-164.3           ND         5,000         5,000         Yes         Yes         0.000         N.C. GEN. STAT. §§ 105-164.13B, 105-164.3           ND         5,000         5,000         Yes         0.000         N.C. GEN. STAT. §§ 105-164.13B, 105-164.3           ND         5,000         5,000         Yes         0.000         N.C. GEN. STAT. §§ 105-164.13B, 105-164.3           ND         5,000         5,000         No         N.D. CENT. CODE & ST.39.2-04.1; § 57.40.2-04.1           OH         5,750         Yes         Yes         0.000         OHIO REV. CODE & ANN. §§ 5739.01, .02           OK         4,500         4,500         No         No         0.000         Okla. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         NA           PA         6.000         6.000         Yes         Yes         0.000         <							
NY         4.000         4.000         Yes         Yes         0.000         N.Y. TAX LAW § 1115           NC         4.750         4.750         Yes         Yes         0.000         N.C. GEN. STAT. §§ 105-164.138, 105-164.3           ND         5.000         5.000         Yes         Yes         0.000         N.D. CENT. CODE § 57.39.2-04.1; § 57.40.2-04.1           OH         5.750         Yes         Yes         0.000         OHIO REV. CODE ANN. §§ 5739.01, .02           OK         4.500         No         No         0.000         Okla. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         NA           PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         No         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
NC         4.750         4.750         Yes         Yes         0.000         N.C. GEN. STAT. §§ 105-164.138, 105-164.3           ND         5.000         5.000         Yes         Yes         0.000         N.D. CENT. CODE § 57.39.2-04.1; § 57.40.2-04.1           OH         5.750         5.750         Yes         Yes         0.000         OHIO REV. CODE ANN. § 5739.01, .02           OK         4.500         4.500         No         No         0.000         Okla. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         NA           PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TEN. TAX CODE ANN. §§ 67-6-102, 2012 HB 3761/2012 SB 3763           TX							
ND         5.000         5.000         Yes         Yes         0.000         N.D. CENT. CODE § 57.39.2-04.1; § 57.40.2-04.1           OH         5.750         5.750         Yes         0.000         OHIO REV. CODE ANN. §§ 5739.01, .02           OK         4.500         4.500         No         No         0.000         Okla. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         Na           PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1							
OH         5.750         5.750         Yes         Yes         0.000         OHIO REV. CODE ANN. §§ 5739.01, .02           OK         4.500         4.500         No         No         0.000         Okla. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         NA           PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 67-6-102, 2012 HB 3761/2012 SB 3763           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT<							
OK         4.500         4.500         No         No         0.000         Okla. Admin. Code § 710:65-19-109 (a)           OR         0.000         0.000         No         No         0.000         NA           PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Y							·
OR         0.000         0.000         No         No         0.000         NA           PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 2013           VT         0.000         0.000         No         No         1.250         UT. ST. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>·</td>							·
PA         6.000         6.000         Yes         Yes         0.000         72 PA. CONS. STAT. §§ 7204, 7201           RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         W.SH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>.,</td>							.,
RI*         7.000         7.000         Yes         Yes         0.000         R.I. GEN. LAWS §§ 44-18-30, 44-18-7.1           SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         O.000         WIS. STAT. §9 77.54, .51							
SC         0.000         6.000         No         Yes         0.000         S.C. STAT. ANN § 12-36-2120           SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> ,</td>							,
SD         4.000         4.000         No         No         0.000         S.D. Codified Laws § 10-45-2           TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
TN*         5.000         5.000         No         No         0.000         TENN. CODE ANN. §§ 67-6-228, 67-6-102, 2012 HB 3761/2012 SB 3763           TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							
TX         6.250         6.250         Yes         Yes         0.000         TEX. TAX CODE ANN. §§ 151.314 and 151.305           UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							
UT         1.750         1.750         No         No         1.250         UT. ST. ANN. §§ 59-12-102, 103           VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							, , , , ,
VT         0.000         0.000         No         No         0.000         32 VT. STAT. ANN. §§ 9701, 9741, 9771           VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							
VA*         1.500         5.300         No         Yes         1.000         VA. CODE ANN. § 58.1-611.1           WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							
WA*         6.500         6.500         Yes         Yes         0.000         WASH. REV. CODE ANN. § 82.08.0293, WA I. 1107 (2010)           WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							
WV*         6.000         6.000         Yes         Yes         0.000         W. VA. CODE §§ 11-15-3a, 3b, 11-15b-2           WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							
WI         5.000         5.000         Yes         Yes         0.000         WIS. STAT. §§ 77.54, .51           WY         0.000         4.000         No         Yes         0.000         WY. STAT. ANN. § 39-15-101							• • • • • • • • • • • • • • • • • • • •
WY 0.000 4.000 No Yes 0.000 WY. STAT. ANN. § 39-15-101							
•							·
*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							

<sup>\*</sup>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 regular soda sales tax (as of 1/1/14):	35	40
Average tax (all 50 states and DC):	3.549	4.126
Average tax (taxing states only):	5.172	5.261
Maximum soda sales tax (before mandatory statewide local tax):	7.000	7.000

FOR MORE INFORMATION

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