



## 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 [The MayaTech Corporation](#) for the [Bridging the Gap](#) 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, [Westlaw](#) and [LexisNexis](#), 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 [Bridging the Gap](#) 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 taxing states was 5.172% and across all states 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.

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

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 (%)	Citation(s)
AL*	4.000	4.000	No	No	0.000	ALA. CODE § 40-23-61(a)
AK	0.000	0.000	No	No	0.000	NA
AZ	0.000	0.000	No	No	0.000	ARIZ. REV. STAT. ANN. §§ 42-5102, 5103; Ariz. Admin. Code R15-5-1860
AR*	1.500	1.500	No	No	0.000	ARK. CODE ANN §§ 26-52-103, 317
CA	6.500	6.500	Yes	Yes	1.000	CAL. REV. & TAX CODE §§ 6359.2, 6359.4, 6051, 6201, 6051.3, 6201.3, 6051.7, 6201.7, 6051.5, 6201.5, 6051.2, 6201.2, 7023.1, Section 35, Article XIII, State Constitution
CO	2.910	2.910	Yes	Yes	0.000	COLO. REV. STAT. ANN § § 39-26-714, 707, 106, 104(e), 102, CO H.B. 1191 (2010)
CT	6.350	6.350	Yes	Yes	0.000	CONN. GEN. STAT. ANN. § 12-412
DE	0.000	0.000	No	No	0.000	NA
DC	5.750	5.750	Yes	Yes	0.000	D.C. CODE ANN. §§ 47-2002, 2001, 2202.01, DC B. 858, B. 731 (2010)
FL	6.000	6.000	Yes	Yes	0.000	FLA. STAT. ANN. §§ 212.0515, 212.08
GA	0.000	4.000	No	Yes	0.000	GA. CODE ANN. § 48-8-30 (57)
HI	4.000	4.000	No	No	0.000	HAW. CODE REV. § 18-237-4-01.01
ID	6.000	6.000	No	No	0.000	IDAHO CODE § 63-3622L, -3621
IL	6.250	6.250	Yes	Yes	0.000	35 ILL. COMP. STAT. ANN. 105/3-10
IN	7.000	7.000	Yes	Yes	0.000	IND. CODE ANN. §§ 6-2.5-5-20, 6-2.5-1-12, 6-2.5-1-16, 6-2.5-1-20, 6-2.5-1-26
IA	6.000	6.000	Yes	Yes	0.000	IOWA CODE ANN. §§ 423.3, .2
KS	6.150	6.150	No	No	0.000	KAN. STAT. ANN. § 79-3603
KY	6.000	6.000	Yes	Yes	0.000	KY. REV. STAT. ANN. § 139.485
LA	0.000	0.000	No	No	0.000	LA. REV. STAT. ANN. § 47:305
ME	5.500	5.500	Yes	Yes	0.000	ME. REV. STAT. ANN. tit. 36, § 1760, 1752
MD	6.000	6.000	Yes	Yes	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
MN	6.875	6.875	Yes	Yes	0.000	MINN. STAT. ANN. § 297A.61 and 297A.67
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. STAT. § 144.014
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	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.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	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

\*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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