

## State Sales Tax Treatment of Candy

States that apply sales tax to candy: 19

States that do not apply sales tax to candy: 29

State	Tax Rate	Groceries in Sales Tax Base?	Candy part of Groceries?
Alabama	4%	Included in Sales Tax Base	Yes
Alaska	—	—	—
Arizona	5.60%	Exempt	Yes
Arkansas	6.50%	1.50%	No
California (a)	7.25%	Exempt	Yes
Colorado	2.90%	Exempt	No
Connecticut	6.35%	Exempt	No
Delaware	—	—	—
Florida	6%	Exempt	No
Georgia	4%	Exempt	Yes
Hawaii	4%	Included in Sales Tax Base	Yes
Idaho	6%	Included in Sales Tax Base	Yes
Illinois	6.25%	1%	No
Indiana	7%	Exempt	No
Iowa	6%	Exempt	No
Kansas	6.50%	Included in Sales Tax Base	Yes
Kentucky	6%	Exempt	No
Louisiana	5%	Exempt	Yes
Maine	5.50%	Exempt	No
Maryland	6%	Exempt	No
Massachusetts	6.25%	Exempt	Yes
Michigan	6%	Exempt	Yes
Minnesota	6.875%	Exempt	No
Mississippi	7%	Included in Sales Tax Base	Yes
Missouri	4.225%	1.225%	Yes
Montana	—	—	—
Nebraska	5.50%	Exempt	Yes
Nevada	6.85%	Exempt	Yes
New Hampshire	—	—	—
New Jersey	6.625%	Exempt	No
New Mexico	5.125%	Exempt	Yes

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New York	4%	Exempt	No
North Carolina	4.75%	Exempt	No
North Dakota	5%	Exempt	No
Ohio	5.75%	Exempt	Yes
Oklahoma	4.50%	Included in Sales Tax Base	Yes
Oregon	—	—	—
Pennsylvania	6%	Exempt	Yes
Rhode Island	7%	Exempt	No
South Carolina	6%	Exempt	Yes
South Dakota	4.50%	Included in Sales Tax Base	Yes
Tennessee	7%	5%	Yes
Texas	6.25%	Exempt	No
Utah (a)	5.95%	3%	Yes
Vermont	6%	Exempt	Yes
Virginia (a)	5.30%	2.50%	Yes
Washington	6.50%	Exempt	Yes
West Virginia	6%	Exempt	Yes
Wisconsin	5%	Exempt	No
Wyoming	4%	Exempt	Yes
District of Columbia	5.75%	Exempt	No

Source: Sales Tax Clearinghouse; Tax Foundation, Facts and Figures 2018: How Does Your State Compare; State Revenue Department websites; Bloomberg BNA.