

T = Taxable  
E = Exempt

## Food and Soft Drinks

| STATE                | FOOD | SOFT DRINK |
|----------------------|------|------------|
| Alabama              | T    | T          |
| *Alaska              | —    | —          |
| Arizona              | E    | E          |
| Arkansas             | T    | T          |
| California           | E    | T          |
| Colorado             | E    | T          |
| Connecticut          | E    | T          |
| *Delaware            | —    | —          |
| District of Columbia | E    | E          |
| Florida              | T    | T          |
| Georgia              | E    | E          |
| Hawaii               | T    | T          |
| Idaho                | T    | T          |
| Illinois             | T    | E          |
| Indiana              | E    | T          |
| Iowa                 | E    | T          |
| Kansas               | T    | T          |
| Kentucky             | E    | T          |
| Louisiana            | E    | E          |
| Maine                | E    | T          |
| Maryland             | T    | T          |
| Massachusetts        | E    | E          |
| Michigan             | E    | E          |
| Minnesota            | E    | T          |
| Mississippi          | T    | T          |
| Missouri             | T    | T          |
| *Montana             | —    | —          |
| Nebraska             | E    | E          |
| Nevada               | E    | E          |
| *New Hampshire       | —    | —          |
| New Jersey           | E    | T          |
| New Mexico           | T    | T          |
| New York             | E    | T          |
| North Carolina       | T    | T          |
| North Dakota         | E    | T          |
| Ohio                 | E**  | T**        |
| Oklahoma             | T    | T          |
| *Oregon              | —    | —          |
| Pennsylvania         | E    | T          |
| Rhode Island         | E    | T          |
| South Carolina       | E    | E          |

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| STATE         | FOOD | SOFT DRINK |
|---------------|------|------------|
| South Dakota  | T    | T          |
| Tennessee     | T    | T          |
| Texas         | T    | T          |
| Utah          | T    | T          |
| Vermont       | E    | E          |
| Virginia      | T    | T          |
| Washington    | E    | T          |
| West Virginia | T    | T          |
| Wisconsin     | E    | T          |
| Wyoming       | E    | E          |

\*These states did not impose a state general sales and use tax.

\*\*Article XII, §3(c) of the Ohio Constitution prohibits applying excise taxes to sales of food for consumption off the premises where sold. All food items, including candy and vending machine food, are exempt if for off-premises consumption. Therefore, we do not have a simple Taxable or Exempt answer for these items. We do not use any definition of “prepared food” since this is not a relevant consideration to taxability in Ohio.

**Note:** Some states do not impose a tax on food but do allow cities or counties to impose a tax on food. In addition, some states tax food at a rate lower than their general sales tax rate.