



Tax Administration

TEL 919 856 5999

FAX 919 743 4728

Gross Receipts Tax Division

Wake County Justice Center

301 S. McDowell Street, Suite 3800

P.O. Box 2719 Raleigh, NC 27602

www.wake.gov/tax

TO: WAKE COUNTY BUSINESS OWNERS

SUBJECT: IMPLEMENTATION OF THE ONE PERCENT (1%) PREPARED FOOD AND BEVERAGE
UPDATED AS OF NOVEMBER 1, 2008

PLEASE READ CAREFULLY TO DETERMINE IF THIS TAX IS APPLICABLE TO YOUR BUSINESS OPERATION

THIS IS NOT PART OF THE N.C. SALES TAX BUT IS IN ADDITION TO THE N.C. SALES TAX

The Wake County Board of Commissioners has levied a Prepared Food and Beverage Tax of one percent (1%) of the sale price of prepared food and beverages effective **January 1, 1993**. This tax is applicable to all prepared food and beverages sold at retail for consumption on or off the premises by any retailer with sales in Wake County that are subject to sales tax imposed by the state under G.S. 105-164.4(a)(1). If for state sales tax purposes an item is considered prepared food and taxable at the regular rate of tax, then it is considered prepared food by Wake County and is subject to the 1% Wake County Prepared Food Tax.

A prepared food or beverage is defined as any food or beverage which has been altered (other than solely by cooling) by preparing, combining, dividing, heating or serving, in order to make the food or beverage available for immediate human consumption whether as a single serving or in whole or bulk.

In addition to the obvious establishments such as restaurants, sandwich shops and delicatessens, this tax also applies to any establishment that dispenses any beverage (beer-draft, bottle, can; mixed drinks, fountain drinks, brewed coffee, sealed beverage with a meal, etc.) or prepares any type food such as popcorn, cotton candy, etc.

The Prepared Food and Beverage Tax does not apply to the following sales of food and beverage:

1. Sales through vending machines.
2. Retail sales exempt from taxation under G.S. 105-164.13 (Exemptions and Exclusions) on January 1, 1993 and as since modified.
3. Sales prepared by someone other than the retailer for immediate consumption and merely placed on display for sale purposes. Examples include prewrapped sandwiches, packaged crackers, prepackaged ice cream, etc.
4. Prepared food and beverages served by any establishment subject to the County's Occupancy Tax if the charge for the food or beverage is included in a single, non-itemized sales price, together with the charge for rental of room, lodging, or accommodation furnished by the taxable establishment.
5. Prepared food and beverages furnished without charge by an employer to any employee.
6. Prepared food and beverages served to residents in boarding houses on a periodic basis that is included with the rental of any sleeping room or lodging.
7. Bakery items sold without eating utensils by an artisan bakery. An "artisan bakery" is a bakery that derives over 80% of its gross receipts from bakery items and whose annual gross receipts, combined with the gross receipts of all related persons as defined in G.S. 105-163.010, do not exceed \$1,800,000.00. (Effective January 1, 2009)

This packet contains rules and regulations, an illustrative copy of the Prepared Food and Beverage Tax Return and a combined ate and Local Sales and Use Tax Chart.

If the Prepared Food and Beverage Tax is applicable to your business, you must begin to collect the tax immediately. Please complete and return the attached form as soon as possible so we can mail you your coupon booklet.

Retailers are authorized to use any systematic and rational method to arrive at gross sales of prepared food and beverages that are subject to the 1% tax.

If you have any questions regarding collection of this tax, please call (919) 856-5999.



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BUSINESS PERSONAL PROPERTY

The completion of a listing form is required of all individuals, partnerships, corporations and associations who on January 1 own, control or possess any amount of leasehold improvements or personal property used or held for a business purpose. The question of exempt status does not excuse any of the foregoing from this requirement.

WHEN & HOW TO LIST

Business personal property listings must be filed each year during the listing period of January 1 through January 31.

You should automatically receive a listing form in December of each year. If you do not receive a preprinted form and need to list property, forms are available at the following locations:

- The Wake County Department of Tax Administration 301 S. McDowell Street, Suite 3800, Raleigh NC
- Online at www.Wake.gov/tax

If filing on a paper form, mail completed listing to: **Wake County Tax Administration
P.O. Box 2331
Raleigh NC 27602-2331**

Listings submitted by mail are deemed to be filed as of the date shown on the postmark affixed by the U.S. Postal Service or overnight carrier service. If no date is shown on the postmark, or if the postmark is not affixed by the U.S. Postal Service or overnight carrier service (for instance your own postage meter), the listing shall be deemed to be received filed when received by the Wake County Revenue Department. All late listings will be subject to a ten percent (10%) penalty.

To file electronically using our online application: **Please visit www.Wake.gov/tax
and select the link for Online Business Listing**

Access to the Online Business Listing application requires an account number and password. This can be found on the listing notice mailed to you each year.

LISTING EXTENSIONS

An extension of time to list may be obtained by using our Online Business Listing application. You must have your account number and password to request an extension online. Extension requests may also be submitted by mail. Mailed requests must be on company letterhead and reference the account number for which the extension is being requested.

Requests for listing extensions must be made by January 31.

The filing deadline for accounts that have been granted an extension is as follows:

- If the listing is submitted by mail, it must be postmarked by April 15. (See above section for postmark regulations)
- Listings submitted after April 15 will only be deemed timely if filed electronically using our Online Business Listing application. Electronic listings must be received by May 15.



ADMINISTRATIVE RULES FOR FILING REPORTS AND PAYING TAXES UNDER THE PREPARED FOOD AND BEVERAGE TAX AND ROOM OCCUPANCY TAX ORDINANCE

The Wake County Tax Administrator, pursuant to the authorization granted in Section 5 of the “Resolution Authorizing Establishment of And Ordinance Levying Room Occupancy Tax And Prepared Food And Beverage Taxes” adopts the following rules in connection with the filing of reports and payment of Prepared Food and Beverage taxes under the Ordinance:

Section 6 of the Ordinance provides that “The taxes levied hereby are due and payable to the County in monthly installments on or before the twentieth (20th) day of the month following the month in which the tax accrues. Every taxable establishment required to collect the tax shall, on or before the twentieth (20th) day of each month, prepare and render a return to the County.” The rules for determining timeliness of filing reports and payment of the taxes are as follows:

1. Reports and payments filed by a means other than United States mail are deemed to be filed on the date received in the Office of the Tax Administrator.
2. Reports and payments filed by United States mail are deemed to be filed on the date shown on the postmark stamped by the United States Postal Service.
 1. If a report or payment which is submitted by United States mail is not stamped by the United States Postal Service, but is stamped with a metered postmark showing a date on the postmark; it is deemed to be filed on the date of the postmark, provided it is received in the Office of the Tax Administrator within five (5) days after the date of the postmark. Any report or payment received after the fifth (5th) day is deemed filed on the date received in the Office of the Tax Administrator.
 2. If a report or payment submitted by United States mail has no postmark or has no date on the postmark (whether stamped by the Postal Service or stamped with a metered stamp), or the date on the postmark is not legible, it is deemed to be filed when received in the Office of the Tax Administrator.
 3. If a report or payment is submitted by any means other than personal delivery to the Tax Administrator’s Office or by United States mail (such as overnight mail, UPS, Airborne Express, Federal Express, courier service, etc.), it is deemed to be filed on the date it is received in the Office of the Tax Administrator.
 4. If the report or payment date is a Saturday, Sunday, or State legal holiday, the date of filing of the report or payment is extended to the end of the next day which is not a Saturday, Sunday or State legal holiday.
 5. If the fifth (5th) day following the mailing date is a Saturday, Sunday, or State legal holiday, the fifth (5th) day is extended to the end of the next day which is not a Saturday, Sunday or State legal holiday.
 6. The purpose of these rules is not to extend the times for filing reports or payment of taxes, but, rather, to establish the times as of which such reports or payments are deemed to be filed.
 7. These rules shall be applicable to all pending disputes involving timeliness of filing and assessment of penalties. The rules are not retroactive to prior disputed or undisputed penalties or taxes, which have been paid.

Any questions concerning the Prepared Food and Beverage Tax should be directed to the Gross Receipts Tax Division at (919) 856-5999.



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PREPARED FOOD & BEVERAGE TAX ACCOUNT APPLICATION

SELECT ONE: Sole Proprietorship _____ Partnership _____ Corporation _____ L.L.C. _____
Other (please specify) _____

OWNER/CORPORATION INFORMATION:

Name: _____ Telephone: _____
Physical Address: _____
Mailing Address: _____
E-mail Address: _____

INDIVIDUAL/CORPORATE OFFICER INFORMATION: (Residence Address/Telephone)

Name: _____ Home Telephone: _____
Home Address: _____
Mailing Address: _____
E-mail Address: _____

BUSINESS INFORMATION:

Trade Name: _____
Location: _____
Contact Name/Title _____
Contact Telephone: _____ Business Telephone: _____
Federal Tax ID #: _____ Business Begin Date: _____

Return completed application to:

Wake County Tax Administration
Gross Receipts Division
P.O. Box 2719
Raleigh NC 27602

Wake County Tax Administration

301 S. McDowell Street, Suite 3800
P.O. Box 2719 Raleigh NC 27602-2719
(919) 856-5999

BEVERAGE LICENSE APPLICATION

<i>FOR OFFICE USE ONLY</i>		
Acct #:	Lic #:	Date:

Application is hereby submitted for licenses in accordance with and in conformity to all the provisions of the Beverage Control Act of 1937. If applicant possesses a State Permit, although he does not sell alcoholic beverages, he must purchase a County License. Complete and return this application along with your check or money order made payable to the Wake County Department of Tax Administration.

Trade Name:	_____	Business Telephone:	_____
Location of Business:	_____		
	Street	City	State Zip
Mailing Address:	_____		
	Street	City	State Zip
Owner/Corp. Name:	_____	Owner's Telephone:	_____
Owner's Address:	_____		
	Street	City	State Zip
Indiv/Corp. Officer Name:	_____	Home Telephone:	_____
Individual's Address:	_____		
	Street	City	State Zip
Federal ID/Social Security #:	_____	Opening Date:*	_____
* If applying 30 or more days after a license is issued by the State ABC Board, a penalty applies. Call 919-856-5999 for the penalty amount.			

PLEASE FILL IN YOUR STATE ABC COMMISSION PERMIT NUMBERS WHERE APPLICABLE:

On Premises:	Malt _____	Unfortified Wine _____	Fortified Wine _____
Off Premises:	Malt _____	Unfortified Wine _____	Fortified Wine _____

COUNTY FEE SCHEDULE:

On/Off Premises Malt	\$25.00	Off Premises Malt	\$ 5.00	On Premises Malt Only	\$25.00
Wine	\$25.00	Wine	\$25.00	Off Premises Malt Only	\$ 5.00
Total	\$50.00	Total	\$30.00	Wine Only	\$25.00

NOTE: State law provides that any person who shall knowingly make any false statement in an application for this license shall be guilty of a misdemeanor, and upon conviction shall be fined and/or imprisoned as provided by law.

NOTARIZED SIGNATURE CERTIFIES THAT THE FOLLOWING ARE TRUE:

- The Applicant is not less than 21 years of age except if a corporation holds the State ABC Permit then the applicant is not less than 19 years of age.
- The Applicant has not had an unsatisfied outstanding final judgment entered against him/her in an action under Article 1A of Chapter 18B of the Alcoholic Beverage Control Laws.
- The Applicant within two (2) years has not had any alcoholic beverage offenses or any misdemeanor, controlled substance, offense.
- The Applicant has not within three years been convicted of a felony or had an alcoholic beverage permit revoked; or during the preceding license year, committed any act or permitted any condition for which his/her license has been revoked or suspended.

_____ PRINTED NAME OF APPLICANT	_____ NOTARIZED SIGNATURE OF APPLICANT
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On this _____ day of _____, _____, personally appeared before me _____ who acknowledged execution of the above application and being duly sworn according to the law, deposes and says the statements made by him/her and contained therein are true and accurate.

_____ My Commission Expires	_____ Notary Public
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WAKE COUNTY PREPARED FOOD AND BEVERAGE TAX RULES AND REGULATIONS

Enabling legislation enacted by the North Carolina General Assembly defines “Prepared Food and Beverages” as any food or beverage which a retailer has added value to or has altered its state (other than solely by cooling) by preparing, combining, dividing, heating, or serving, in order to make the food or beverage available for immediate human consumption, whether as a single serving or in whole or bulk.

For the purpose of establishing standards and definitions which may be applied uniformly with regard to the implementation of the Wake County Prepared Food and Beverage Tax, the County Tax Administrator, in accordance with the authorization provided by Section 5 of the Wake County Ordinance to Establish and Levy a Prepared Food and Beverage Tax hereby adopts the following Rules and Regulations with regard to the Prepared Food and Beverage Tax.

GENERAL ADMINISTRATION

SUBJECT BUSINESSES

Subject businesses are any retailer within Wake County that are subject to sales tax imposed by the State of North Carolina under Section 105-164.4(a)(1) of the North Carolina General Statutes, which would include:

Restaurants, Cafes, Cafeterias, Coffee Shops, Grills, Snack Bars/Carts, Lounges, Bars, Taverns, Mobile Vendors, Vendors at sporting, cultural and entertainment events, Fast Food establishments, Drive-in establishments, Private Club Dining facilities, Caterers, Independent Bakeries, Grocer and Independent Delicatessens, Convenience store/marts, Luncheon counters/soda fountains at drugstores, pharmacies and other general retail stores, Nightclubs, Wet Bars, Concession stands, Ice Cream Parlors/Shops, Employee Cafeterias that charge for food and beverages and any other establishment, place of business or enterprise maintaining facilities, equipment, services, or inventory for the sale of any type or kind of prepared food, food product, meal or beverage sold to consumers.

PREPARED FOOD AND BEVERAGES

Any food or beverage which is prepared to the order of the purchaser, or which is cooked and/or maintained at or near the cooking temperature, or kept at or above room temperature to make it palatable and suitable prior to sale, shall be considered to be made available for immediate consumption and subject to the Prepared Food and Beverage Tax. (This applies whether it is sold as a single serving or sold in whole or bulk).

Sales from vending machines are specifically exempted from the Prepared Food and Beverage Tax.

Sales of Prepared Food and Beverages are subject to the Prepared Food and Beverage Tax unless prepared by someone other than the retailer for immediate consumption and merely placed on display for sale purposes. Examples include prewrapped sandwiches, packaged crackers, prepacked ice cream, etc.

Sales of prepared foods and beverages available for immediate consumption that are sold on a “take-out,” “to-go” or delivery basis are subject to the Prepared Food and Beverage Tax.

Any alcoholic or non-alcoholic beverage sold by the drink or as part of a meal is subject to this tax. Exceptions would be soft drinks and alcoholic beverages (i) purchased in unopened package form (i.e., 6 packs, cans, bottles, cases) and (ii) not to be consumed on the premises of the retailer. Examples of taxable beverages include: a bottled drink sold by a caterer or bar for opening and consumption by a customer on the retailer’s premises, or wherever served by a caterer. This tax would also apply to orange juice and milk served at a fast food establishment. Non-taxable beverages include can drinks sold by a convenience store and a bottle of wine sold by a retailer for “take-out” by the consumer.

Prepared Food and Beverage sales made to the general public or employees that are paid for, directly or indirectly, by cash, charge card, payroll deductions, meal ticket, voucher or other means are subject to this tax and must be collected by the retailer or employer.

Sales derived from Salad Bars (i.e. cut up fruits and vegetables) sold in various sized servings, usually by the pound or plate are subject to this tax.

Salad items such as potato salad, cole slaw, macaroni, bean and congealed salads including chicken salad, etc., and sliced or unsliced meats that the retailer has **not altered by heating or combining two or more foods** (i.e., the retailer is merely repackaging) which are sold in carry-out containers, are not subject to this tax: any of the foregoing sold as part of a meal, deli tray or otherwise as part of a steamed table product is subject to this tax.

Whole pies and cakes altered on site in any way (icing added, decorated, baked, etc.) are subject to this tax.

In addition to the foregoing, the following rules and regulations apply to the category of retailers set forth below:

INDEPENDENT BAKERIES

Food and beverages prepared by an independent bakery are subject to this tax if baked, decorated or altered in any way on the retailers’ site.

ARTISAN BAKERIES (Effective January 1, 2009)

Bakery items (bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, danish, cakes, tortes, pies, tarts, muffins, bars, cookies, and tortillas) sold without eating utensils by an artisan bakery are exempt from the Prepared Food and Beverage Tax. An “artisan bakery” is a bakery that derives over 80% of its gross receipts from bakery items and whose annual gross receipts, combined with the gross receipts of all related persons as defined in G.S. 105-163.010, do not exceed \$1,800,000.00.

CATERERS AND FOOD DELIVERY SERVICES

Any food or beverage prepared by a caterer or food delivery service (regardless of the primary place of business or place of food preparation) and served within Wake County is subject to the Prepared Food and Beverage Tax. All charges are subject to this tax except gratuities of 20% or less that are separately stated on the invoice and distributed to service personnel.

Any food or beverages prepared by caterers or food delivery services located within Wake County to be served outside the County will not be subject to the Prepared Food and Beverage Tax.

CONVENIENCE STORES

Examples of food and beverages subject to this tax include hot dogs (whether placed on rotisserie by customer or retailer), brewed coffee, fountain drinks and dip ice cream, etc. Prepackaged sandwiches prepared by someone other than the retailer are not subject to this tax.

TEMPORARY VENDORS

All temporary food and beverage vendors that operate as such, must make a fifty-dollar (\$50.00) cash prepayment at least one (1) week in advance prior to commencement of business to the Wake County Revenue Collector's Office and any additional tax monies due must be paid with the Prepared Food and Beverage Tax Return. A refund will be made if determination is made by the Revenue Collector's Office that the tax amount due (plus penalties, if any) is less than the original prepayment amount.

GROCERS, INDEPENDENT DELICATESSENS AND OTHER DIVERSIFIED RETAIL ESTABLISHMENTS

The following rules and regulations shall apply to Grocers, Independent Delicatessens and other Diversified Retail Establishments.

Sales of prepared food and beverages in independent delicatessens and the delicatessen or similar department of a grocer or other diversified retail establishments that are subject to taxation under the Ordinance shall be limited to the sales of any Prepared Food or Beverage that is (i) heated when sold, (ii) sold as a single serving, (iii) sold as a steamed table product, (iv) altered in any way (except sliced or repackaged) or, (v) any two or more foods and or ingredients are combined to make a single item sold as a single serving or sold as a whole packaged item or sold in bulk. For purposes of this Regulation, a "steamed table product" shall mean any one or more foods and beverages sold collectively as a meal available for immediate consumption, including without limitation both heated and cooled foods and beverages.

Deli trays (meat, cheese, fruit, etc.) are subject to the Prepared Food and Beverage Tax.

Sales derived from Salad Bars, (i.e., cut up fruits and vegetables) sold in various sized servings, usually by the pound or plate are subject to this tax.

EFFECTIVE DATE

All above and foregoing Rules and Regulations become effective January 1, 1993, and may be added to, modified or rescinded by order of the Wake County Revenue Collector at any time.

Any questions, regarding the Prepared Food and Beverage Tax should be directed to the Gross Receipts Tax Division at (919) 856-5999.

WAKE COUNTY DEPARTMENT OF TAX ADMINISTRATION

EXAMPLES OF FOOD AND BEVERAGES SOLD BY GROCERY STORES, BAKERIES, AND DELICATESSENS THAT ARE SUBJECT TO THE COUNTY'S PREPARED FOOD AND BEVERAGE TAX.

PRODUCT	TYPE	HOW PREPARED	HOW SOLD	TAXABLE	NON-TAXABL
MEAT AND CHEESE	PURCHASED IN BULK PREVIOUSLY COOKED	SOLD AS IS	SLICED AND SOLD BY WEIGHT		XXX
MEAT AND CHEESE	PURCHASED IN BULK PREVIOUSLY COOKED	SLICED BY RETAILER	SOLD BY WEIGHT OR OTHER MEANS		XXX
ROTISSERIE FOOD AND OTHER COOKED FOODS	BAKED CHICKEN OR TURKEY, FRIED CHICKEN, CORN, MASHED POTATOES, BEANS, RIBS, ETC.	COOKED OR HEATED BY RETAILER	1.) SOLD HOT OR COLD 2.) WHOLE OR DIVIDED 3.) AS STEAMED TABLE PRODUCT	XXX	
SANDWICHES OR HOAGIES	ROAST BEEF, TURKEY, ETC...	PREPARED BY RETAILER	PREPARED WITH SLICED MEET, CHEESE, LETTUCE, ETC...AND WRAPPED AND PLACED IN A BIN FOR SALE, OVER THE COUNTER OR TO ORDER.	XXX	
PIZZA	PREPARED BY RETAILER	COOKED BY RETAILER	SOLD WHOLE OR BY PIECE, READY FOR IMMEDIATE CONSUMPTION.	XXX	
PIZZA	PURCHASED IN BULK PREVIOUSLY PREPARED	COOKED BY RETAILER	SOLD AS "STEAMED TABLE PRODUCT," READY FOR IMMEDIATE CONSUMPTION	XXX	
PIZZA	PURCHASED IN BULK PREVIOUSLY PREPARED	NOT COOKED	SOLD AS IS		XXX
SALAD PREPARATIONS	POTATO SALAD, SLAW, CHICKEN SALAD, TUNA SALAD, MACARONI, ETC	COOKED OR PREPARED BY RETAILER	1.) SOLD AS PART OF A DELI TRAY. 2.) PUT IN "STEAMED TABLE PRODUCTS" AND SOLD AS IN INDIVIDUAL SERVING OR AS PART OF A CARRY OUT PLATE.	XXX	
SALAD PREPARATIONS	POTATO SALAD, SLAW, CHICKEN SALAD, TUNA SALAD, MACARONI, ETC	PURCHASED IN BULK PREVIOUSLY PREPARED	1.) SOLD AS PART OF DELI TRAY 2.) PUT IN "STEAMED TABLE PRODUCTS" AND SOLD AS AN INDIVIDUAL SERVING OR AS PART OF A CARRY OUT PLATE	XXX	

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PRODUCT	TYPE	HOW PREPARED	HOW SOLD	TAXABLE	NON-TAXABL
DELI TRAYS	MEAT, CHEESE, VEGETABLES, FRUITS, COOKIES, CANDIES, ETC	PREPARED BY RETAILER	THERE ARE EITHER MADE TO ORDER OF CUSTOMER OR PREPARED AHEAD IN A STANDARD ARRANGEMENT, WRAPPED AND PUT OUT TO SELL	XXX	
SALAD BAR SALES	SALAD BAR SALES OF SALAD, FRUITS, VEGETABLES, MEAT, CHEESE, ETC. SOLD BY WEIGHT, PLATE OR OTHER CONTAINER	SET OUT BY RETAILER	USUALLY SOLD AS TAKE OUT BUT SOME STORES MAY HAVE EAT IN FACILITIES	XXX	
SUSHI AS A DELI TRAY	RAW FISH PRODUCTS SUCH AS SQUID, FISH, OCTOPUS, ETC... PURCHASED IN BULK	NOT COOKED	ARRANGED WITH SEAWEED OR OTHER GARNISHMENTS IN A TRAY AND WRAPPED AND SOLD AS A PACKAGE	XXX	
PLATE MEALS	COOKED AND OR PREPARED BY EMPLOYEES AND PLACED ON A DIVIDED PLATE	PREPARED BY RETAILER	1.) WRAPPED AND SOLD COLD TO CUSTOMERS AS A WARM UP ITEM 2.) SOLD AS PART OF "STEAMED TABLE PRODUCTS."	XXX	
STEAMED SEAFOOD	PURCHASED IN BULK SUCH AS LIVE LOBSTER, SHRIMP, ETC...	STEAMED OR COOKED BY RETAILER	USUALLY SOLD BY WEIGHT AND IS STEAMED OR COOKED FOR CUSTOMER	XXX	
DONUTS, MUFFINS, BAGELS, ROLLS, CUPCAKES, ETC..(NOT COOKED OR BAKED)	PURCHASED IN BULK	BAKED BY RETAILER	SOLD INDIVIDUALLY, IN BULK OR BY ANY OTHER MEANS	XXX	
CAKES, PIES OR OTHER DESERTS	PURCHASED IN BULK	BAKED, ASSEMBLED, DECORATED, ICED OR COMBINING OF TWO OR MORE FOODS	SOLD INDIVIDUALLY, IN BULK OR BY ANY OTHER MEANS	XXX	
OTHER FOOD ITEMS	PREPACKAGED ITEMS, ON GENERAL DISPLAY SHELVES NOT INTENDED FOR ON PREMISES CONSUMPTION	NOT ALTERED BY RETAILER	SOLD AS IS		XXX

Wake County Department of Tax Administration
Prepared Food & Beverage Tax
 8.25% Combined State & Local Sales and Use Tax Chart
 (7.25% State & Local Tax; 1% Prepared Food & Beverage Tax)

Sales	Tax	Sales	Tax	Sales	Tax	Sales	Tax
0.00 - 0.06	0.00	6.97 - 7.09	0.58	14.00 - 14.12	1.16	21.04 - 21.15	1.74
0.07 - 0.18	0.01	7.10 - 7.21	0.59	14.13 - 14.24	1.17	21.16 - 21.27	1.75
0.19 - 0.30	0.02	7.22 - 7.33	0.60	14.25 - 14.36	1.18	21.28 - 21.39	1.76
0.31 - 0.42	0.03	7.34 - 7.45	0.61	14.37 - 14.48	1.19	21.40 - 21.51	1.77
0.43 - 0.54	0.04	7.46 - 7.57	0.62	14.49 - 14.60	1.20	21.52 - 21.63	1.78
0.55 - 0.66	0.05	7.58 - 7.69	0.63	14.61 - 14.72	1.21	21.64 - 21.75	1.79
0.67 - 0.78	0.06	7.70 - 7.81	0.64	14.73 - 14.84	1.22	21.76 - 21.87	1.80
0.79 - 0.90	0.07	7.82 - 7.93	0.65	14.85 - 14.96	1.23	21.88 - 21.99	1.81
0.91 - 1.03	0.08	7.94 - 8.06	0.66	14.97 - 15.09	1.24	22.00 - 22.12	1.82
1.04 - 1.15	0.09	8.07 - 8.18	0.67	15.10 - 15.21	1.25	22.13 - 22.24	1.83
1.16 - 1.27	0.10	8.19 - 8.30	0.68	15.22 - 15.33	1.26	22.25 - 22.36	1.84
1.28 - 1.39	0.11	8.31 - 8.42	0.69	15.34 - 15.45	1.27	22.37 - 22.48	1.85
1.40 - 1.51	0.12	8.43 - 8.54	0.70	15.46 - 15.57	1.28	22.49 - 22.60	1.86
1.52 - 1.63	0.13	8.55 - 8.66	0.71	15.58 - 15.69	1.29	22.61 - 22.72	1.87
1.64 - 1.75	0.14	8.67 - 8.78	0.72	15.70 - 15.81	1.30	22.73 - 22.84	1.88
1.76 - 1.87	0.15	8.79 - 8.90	0.73	15.82 - 15.93	1.31	22.85 - 22.96	1.89
1.88 - 1.99	0.16	8.91 - 9.03	0.74	15.94 - 16.06	1.32	22.97 - 23.09	1.90
2.00 - 2.12	0.17	9.04 - 9.15	0.75	16.07 - 16.18	1.33	23.10 - 23.21	1.91
2.13 - 2.24	0.18	9.16 - 9.27	0.76	16.19 - 16.30	1.34	23.22 - 23.33	1.92
2.25 - 2.36	0.19	9.28 - 9.39	0.77	16.31 - 16.42	1.35	23.34 - 23.45	1.93
2.37 - 2.48	0.20	9.40 - 9.51	0.78	16.43 - 16.54	1.36	23.46 - 23.57	1.94
2.49 - 2.60	0.21	9.52 - 9.63	0.79	16.55 - 16.66	1.37	23.58 - 23.69	1.95
2.61 - 2.72	0.22	9.64 - 9.75	0.80	16.67 - 16.78	1.38	23.70 - 23.81	1.96
2.73 - 2.84	0.23	9.76 - 9.87	0.81	16.79 - 16.90	1.39	23.82 - 23.93	1.97
2.85 - 2.96	0.24	9.88 - 9.99	0.82	16.91 - 17.03	1.40	23.94 - 24.06	1.98
2.97 - 3.09	0.25	10.00 - 10.12	0.83	17.04 - 17.15	1.41	24.07 - 24.18	1.99
3.10 - 3.21	0.26	10.13 - 10.24	0.84	17.16 - 17.27	1.42	24.19 - 24.30	2.00
3.22 - 3.33	0.27	10.25 - 10.36	0.85	17.28 - 17.39	1.43	24.31 - 24.42	2.01
3.34 - 3.45	0.28	10.37 - 10.48	0.86	17.40 - 17.51	1.44	24.43 - 24.54	2.02
3.46 - 3.57	0.29	10.49 - 10.60	0.87	17.52 - 17.63	1.45	24.55 - 24.66	2.03
3.58 - 3.69	0.30	10.61 - 10.72	0.88	17.64 - 17.75	1.46	24.67 - 24.78	2.04
3.70 - 3.81	0.31	10.73 - 10.84	0.89	17.76 - 17.87	1.47	24.79 - 24.90	2.05
3.82 - 3.93	0.32	10.85 - 10.96	0.90	17.88 - 17.99	1.48	24.91 - 25.03	2.06
3.94 - 4.06	0.33	10.97 - 11.09	0.91	18.00 - 18.12	1.49	25.04 - 25.15	2.07
4.07 - 4.18	0.34	11.10 - 11.21	0.92	18.13 - 18.24	1.50	25.16 - 25.27	2.08
4.19 - 4.30	0.35	11.22 - 11.33	0.93	18.25 - 18.36	1.51	25.28 - 25.39	2.09
4.31 - 4.42	0.36	11.34 - 11.45	0.94	18.37 - 18.48	1.52	25.40 - 25.51	2.10
4.43 - 4.54	0.37	11.46 - 11.57	0.95	18.49 - 18.60	1.53	25.52 - 25.63	2.11
4.55 - 4.66	0.38	11.58 - 11.69	0.96	18.61 - 18.72	1.54	25.64 - 25.75	2.12
4.67 - 4.78	0.39	11.70 - 11.81	0.97	18.73 - 18.84	1.55	25.76 - 25.87	2.13
4.79 - 4.90	0.40	11.82 - 11.93	0.98	18.85 - 18.96	1.56	25.88 - 25.99	2.14
4.91 - 5.03	0.41	11.94 - 12.06	0.99	18.97 - 19.09	1.57	26.00 - 26.12	2.15
5.04 - 5.15	0.42	12.07 - 12.18	1.00	19.10 - 19.21	1.58	26.13 - 26.24	2.16
5.16 - 5.27	0.43	12.19 - 12.30	1.01	19.22 - 19.33	1.59	26.25 - 26.36	2.17
5.28 - 5.39	0.44	12.31 - 12.42	1.02	19.34 - 19.45	1.60	26.37 - 26.48	2.18
5.40 - 5.51	0.45	12.43 - 12.54	1.03	19.46 - 19.57	1.61	26.49 - 26.60	2.19
5.52 - 5.63	0.46	12.55 - 12.66	1.04	19.58 - 19.69	1.62	26.61 - 26.72	2.20
5.64 - 5.75	0.47	12.67 - 12.78	1.05	19.70 - 19.81	1.63	26.73 - 26.84	2.21
5.76 - 5.87	0.48	12.79 - 12.90	1.06	19.82 - 19.93	1.64	26.85 - 26.96	2.22
5.88 - 5.99	0.49	12.91 - 13.03	1.07	19.94 - 20.06	1.65	26.97 - 27.09	2.23
6.00 - 6.12	0.50	13.04 - 13.15	1.08	20.07 - 20.18	1.66	27.10 - 27.21	2.24
6.13 - 6.24	0.51	13.16 - 13.27	1.09	20.19 - 20.30	1.67	27.22 - 27.33	2.25
6.25 - 6.36	0.52	13.28 - 13.39	1.10	20.31 - 20.42	1.68	27.34 - 27.45	2.26
6.37 - 6.48	0.53	13.40 - 13.51	1.11	20.43 - 20.54	1.69	27.46 - 27.57	2.27
6.49 - 6.60	0.54	13.52 - 13.63	1.12	20.55 - 20.66	1.70	27.58 - 27.69	2.28
6.61 - 6.72	0.55	13.64 - 13.75	1.13	20.67 - 20.78	1.71	27.70 - 27.81	2.29
6.73 - 6.84	0.56	13.76 - 13.87	1.14	20.79 - 20.90	1.72	27.82 - 27.93	2.30
6.85 - 6.96	0.57	13.88 - 13.99	1.15	20.91 - 21.03	1.73	27.94 - 28.06	2.31

Sales	Tax	Sales	Tax	Sales	Tax	Sales	Tax
28.07 - 28.18	2.32	35.10 - 35.21	2.90	42.13 - 42.24	3.48	49.16 - 49.27	4.06
28.19 - 28.30	2.33	35.22 - 35.33	2.91	42.25 - 42.36	3.49	49.28 - 49.39	4.07
28.31 - 28.42	2.34	35.34 - 35.45	2.92	42.37 - 42.48	3.50	49.40 - 49.51	4.08
28.43 - 28.54	2.35	35.46 - 35.57	2.93	42.49 - 42.60	3.51	49.52 - 49.63	4.09
28.55 - 28.66	2.36	35.58 - 35.69	2.94	42.61 - 42.72	3.52	49.64 - 49.75	4.10
28.67 - 28.78	2.37	35.70 - 35.81	2.95	42.73 - 42.84	3.53	49.76 - 49.87	4.11
28.79 - 28.90	2.38	35.82 - 35.93	2.96	42.85 - 42.96	3.54	49.88 - 49.99	4.12
28.91 - 29.03	2.39	35.94 - 36.06	2.97	42.97 - 43.09	3.55	50.00 - 50.12	4.13
29.04 - 29.15	2.40	36.07 - 36.18	2.98	43.10 - 43.21	3.56	50.13 - 50.24	4.14
29.16 - 29.27	2.41	36.19 - 36.30	2.99	43.22 - 43.33	3.57	50.25 - 50.36	4.15
29.28 - 29.39	2.42	36.31 - 36.42	3.00	43.34 - 43.45	3.58	50.37 - 50.48	4.16
29.40 - 29.51	2.43	36.43 - 36.54	3.01	43.46 - 43.57	3.59	50.49 - 50.60	4.17
29.52 - 29.63	2.44	36.55 - 36.66	3.02	43.58 - 43.69	3.60	50.61 - 50.72	4.18
29.64 - 29.75	2.45	36.67 - 36.78	3.03	43.70 - 43.81	3.61	50.73 - 50.84	4.19
29.76 - 29.87	2.46	36.79 - 36.90	3.04	43.82 - 43.93	3.62	50.85 - 50.96	4.20
29.88 - 29.99	2.47	36.91 - 37.03	3.05	43.94 - 44.06	3.63	50.97 - 51.09	4.21
30.00 - 30.12	2.48	37.04 - 37.15	3.06	44.07 - 44.18	3.64	51.10 - 51.21	4.22
30.13 - 30.24	2.49	37.16 - 37.27	3.07	44.19 - 44.30	3.65	51.22 - 51.33	4.23
30.25 - 30.36	2.50	37.28 - 37.39	3.08	44.31 - 44.42	3.66	51.34 - 51.45	4.24
30.37 - 30.48	2.51	37.40 - 37.51	3.09	44.43 - 44.54	3.67	51.46 - 51.57	4.25
30.49 - 30.60	2.52	37.52 - 37.63	3.10	44.55 - 44.66	3.68	51.58 - 51.69	4.26
30.61 - 30.72	2.53	37.64 - 37.75	3.11	44.67 - 44.78	3.69	51.70 - 51.81	4.27
30.73 - 30.84	2.54	37.76 - 37.87	3.12	44.79 - 44.90	3.70	51.82 - 51.93	4.28
30.85 - 30.96	2.55	37.88 - 37.99	3.13	44.91 - 45.03	3.71	51.94 - 52.06	4.29
30.97 - 31.09	2.56	38.00 - 38.12	3.14	45.04 - 45.15	3.72	52.07 - 52.18	4.30
31.10 - 31.21	2.57	38.13 - 38.24	3.15	45.16 - 45.27	3.73	52.19 - 52.30	4.31
31.22 - 31.33	2.58	38.25 - 38.36	3.16	45.28 - 45.39	3.74	52.31 - 52.42	4.32
31.34 - 31.45	2.59	38.37 - 38.48	3.17	45.40 - 45.51	3.75	52.43 - 52.54	4.33
31.46 - 31.57	2.60	38.49 - 38.60	3.18	45.52 - 45.63	3.76	52.55 - 52.66	4.34
31.58 - 31.69	2.61	38.61 - 38.72	3.19	45.64 - 45.75	3.77	52.67 - 52.78	4.35
31.70 - 31.81	2.62	38.73 - 38.84	3.20	45.76 - 45.87	3.78	52.79 - 52.90	4.36
31.82 - 31.93	2.63	38.85 - 38.96	3.21	45.88 - 45.99	3.79	52.91 - 53.03	4.37
31.94 - 32.06	2.64	38.97 - 39.09	3.22	46.00 - 46.12	3.80	53.04 - 53.15	4.38
32.07 - 32.18	2.65	39.10 - 39.21	3.23	46.13 - 46.24	3.81	53.16 - 53.27	4.39
32.19 - 32.30	2.66	39.22 - 39.33	3.24	46.25 - 46.36	3.82	53.28 - 53.39	4.40
32.31 - 32.42	2.67	39.34 - 39.45	3.25	46.37 - 46.48	3.83	53.40 - 53.51	4.41
32.43 - 32.54	2.68	39.46 - 39.57	3.26	46.49 - 46.60	3.84	53.52 - 53.63	4.42
32.55 - 32.66	2.69	39.58 - 39.69	3.27	46.61 - 46.72	3.85	53.64 - 53.75	4.43
32.67 - 32.78	2.70	39.70 - 39.81	3.28	46.73 - 46.84	3.86	53.76 - 53.87	4.44
32.79 - 32.90	2.71	39.82 - 39.93	3.29	46.85 - 46.96	3.87	53.88 - 53.99	4.45
32.91 - 33.03	2.72	39.94 - 40.06	3.30	46.97 - 47.09	3.88	54.00 - 54.12	4.46
33.04 - 33.15	2.73	40.07 - 40.18	3.31	47.10 - 47.21	3.89	54.13 - 54.24	4.47
33.16 - 33.27	2.74	40.19 - 40.30	3.32	47.22 - 47.33	3.90	54.25 - 54.36	4.48
33.28 - 33.39	2.75	40.31 - 40.42	3.33	47.34 - 47.45	3.91	54.37 - 54.48	4.49
33.40 - 33.51	2.76	40.43 - 40.54	3.34	47.46 - 47.57	3.92	54.49 - 54.60	4.50
33.52 - 33.63	2.77	40.55 - 40.66	3.35	47.58 - 47.69	3.93	54.61 - 54.72	4.51
33.64 - 33.75	2.78	40.67 - 40.78	3.36	47.70 - 47.81	3.94	54.73 - 54.84	4.52
33.76 - 33.87	2.79	40.79 - 40.90	3.37	47.82 - 47.93	3.95	54.85 - 54.96	4.53
33.88 - 33.99	2.80	40.91 - 41.03	3.38	47.94 - 48.06	3.96	54.97 - 55.09	4.54
34.00 - 34.12	2.81	41.04 - 41.15	3.39	48.07 - 48.18	3.97	55.10 - 55.21	4.55
34.13 - 34.24	2.82	41.16 - 41.27	3.40	48.19 - 48.30	3.98	55.22 - 55.33	4.56
34.25 - 34.36	2.83	41.28 - 41.39	3.41	48.31 - 48.42	3.99	55.34 - 55.45	4.57
34.37 - 34.48	2.84	41.40 - 41.51	3.42	48.43 - 48.54	4.00	55.46 - 55.57	4.58
34.49 - 34.60	2.85	41.52 - 41.63	3.43	48.55 - 48.6			