

Virginia Sales Tax Info Sheet

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State Sales Tax	Local Sales Tax Range	Average Local Tax	Average Combined Tax	Max Combined Tax
4.30%	1.00% - 2.70%	1.184%	5.484%	7%

Virginia has a statewide sales tax rate of **4.30%**, which was introduced in 1921. This data sheet was last updated in February 2019 by SalesTaxHandbook.com.

What is exempt from sales taxes in Virginia?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how Virginia taxes five types of commonly-exempted goods:

Clothing



Groceries



Prepared Food



Prescription Drugs



OTC Drugs



Are services subject to sales tax in Virginia?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In Virginia, specified services are taxable. To learn more, see salestaxhandbook.com/virginia/sales-tax-taxability#services.

Local Sales Taxes in Virginia

Municipal governments in Virginia are also allowed to collect a **local-option sales tax** that ranges from 1.00% to 2.70% across the state, with an average local tax of 1.184% (for a total of 5.484% when combined with the state sales tax). The maximum local tax rate allowed by Virginia law is 1.70%. Below are listed local sales tax rates for the five largest cities in Virginia. You can find other Virginia city and county sales tax rates at salestaxhandbook.com/virginia/rates.

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
Virginia Beach, VA	4.30%	N/A	1.00%	0.70%	6.00%
Chesapeake, VA	4.30%	N/A	1.00%	0.70%	6.00%
Norfolk, VA	4.30%	N/A	1.00%	0.70%	6.00%
Arlington, VA	4.30%	1.00%	N/A	0.70%	6.00%
Alexandria, VA	4.30%	1.00%	N/A	0.70%	6.00%

To learn more, visit the Virginia Sales Tax Handbook at SalesTaxHandbook.com/Virginia