

2.5% Virginia Qualifying Food Sales Tax Table

For Combined State Tax at the Rate of 1.5%

and Local Tax at the Rate of 1%

For Use On and After July 1, 2005

- For sales of \$5 or less, dealers are required to compute the tax using the bracket chart to eliminate fractions of one cent.
- On transactions over \$5, dealers shall compute the tax at 2.5%, with one half cent or more treated as one cent.
- The use of bracket charts in excess of \$5 is optional for dealers.

Sales	Tax	Sales	Tax	Sales	Tax	Sales	Tax	Sales	Tax	Sales	Tax	Sales	Tax		
0.00 - 0.19	0.00	19.80 - 20.19	0.50	39.80 - 40.19	1.00	59.80 - 60.19	1.50	79.80 - 80.19	2.00	99.80 - 100.19	2.50	119.80 - 120.19	3.00	139.80 - 140.19	3.50
0.20 - 0.59	0.01	20.20 - 20.59	0.51	40.20 - 40.59	1.01	60.20 - 60.59	1.51	80.20 - 80.59	2.01	100.20 - 100.59	2.51	120.20 - 120.59	3.01	140.20 - 140.59	3.51
0.60 - 0.99	0.02	20.60 - 20.99	0.52	40.60 - 40.99	1.02	60.60 - 60.99	1.52	80.60 - 80.99	2.02	100.60 - 100.99	2.52	120.60 - 120.99	3.02	140.60 - 140.99	3.52
1.00 - 1.39	0.03	21.00 - 21.39	0.53	41.00 - 41.39	1.03	61.00 - 61.39	1.53	81.00 - 81.39	2.03	101.00 - 101.39	2.53	121.00 - 121.39	3.03	141.00 - 141.39	3.53
1.40 - 1.79	0.04	21.40 - 21.79	0.54	41.40 - 41.79	1.04	61.40 - 61.79	1.54	81.40 - 81.79	2.04	101.40 - 101.79	2.54	121.40 - 121.79	3.04	141.40 - 141.79	3.54
1.80 - 2.19	0.05	21.80 - 22.19	0.55	41.80 - 42.19	1.05	61.80 - 62.19	1.55	81.80 - 82.19	2.05	101.80 - 102.19	2.55	121.80 - 122.19	3.05	141.80 - 142.19	3.55
2.20 - 2.59	0.06	22.20 - 22.59	0.56	42.20 - 42.59	1.06	62.20 - 62.59	1.56	82.20 - 82.59	2.06	102.20 - 102.59	2.56	122.20 - 122.59	3.06	142.20 - 142.59	3.56
2.60 - 2.99	0.07	22.60 - 22.99	0.57	42.60 - 42.99	1.07	62.60 - 62.99	1.57	82.60 - 82.99	2.07	102.60 - 102.99	2.57	122.60 - 122.99	3.07	142.60 - 142.99	3.57
3.00 - 3.39	0.08	23.00 - 23.39	0.58	43.00 - 43.39	1.08	63.00 - 63.39	1.58	83.00 - 83.39	2.08	103.00 - 103.39	2.58	123.00 - 123.39	3.08	143.00 - 143.39	3.58
3.40 - 3.79	0.09	23.40 - 23.79	0.59	43.40 - 43.79	1.09	63.40 - 63.79	1.59	83.40 - 83.79	2.09	103.40 - 103.79	2.59	123.40 - 123.79	3.09	143.40 - 143.79	3.59
3.80 - 4.19	0.10	23.80 - 24.19	0.60	43.80 - 44.19	1.10	63.80 - 64.19	1.60	83.80 - 84.19	2.10	103.80 - 104.19	2.60	123.80 - 124.19	3.10	143.80 - 144.19	3.60
4.20 - 4.59	0.11	24.20 - 24.59	0.61	44.20 - 44.59	1.11	64.20 - 64.59	1.61	84.20 - 84.59	2.11	104.20 - 104.59	2.61	124.20 - 124.59	3.11	144.20 - 144.59	3.61
4.60 - 4.99	0.12	24.60 - 24.99	0.62	44.60 - 44.99	1.12	64.60 - 64.99	1.62	84.60 - 84.99	2.12	104.60 - 104.99	2.62	124.60 - 124.99	3.12	144.60 - 144.99	3.62
5.00 - 5.39	0.13	25.00 - 25.39	0.63	45.00 - 45.39	1.13	65.00 - 65.39	1.63	85.00 - 85.39	2.13	105.00 - 105.39	2.63	125.00 - 125.39	3.13	145.00 - 145.39	3.63
5.40 - 5.79	0.14	25.40 - 25.79	0.64	45.40 - 45.79	1.14	65.40 - 65.79	1.64	85.40 - 85.79	2.14	105.40 - 105.79	2.64	125.40 - 125.79	3.14	145.40 - 145.79	3.64
5.80 - 6.19	0.15	25.80 - 26.19	0.65	45.80 - 46.19	1.15	65.80 - 66.19	1.65	85.80 - 86.19	2.15	105.80 - 106.19	2.65	125.80 - 126.19	3.15	145.80 - 146.19	3.65
6.20 - 6.59	0.16	26.20 - 26.59	0.66	46.20 - 46.59	1.16	66.20 - 66.59	1.66	86.20 - 86.59	2.16	106.20 - 106.59	2.66	126.20 - 126.59	3.16	146.20 - 146.59	3.66
6.60 - 6.99	0.17	26.60 - 26.99	0.67	46.60 - 46.99	1.17	66.60 - 66.99	1.67	86.60 - 86.99	2.17	106.60 - 106.99	2.67	126.60 - 126.99	3.17	146.60 - 146.99	3.67
7.00 - 7.39	0.18	27.00 - 27.39	0.68	47.00 - 47.39	1.18	67.00 - 67.39	1.68	87.00 - 87.39	2.18	107.00 - 107.39	2.68	127.00 - 127.39	3.18	147.00 - 147.39	3.68
7.40 - 7.79	0.19	27.40 - 27.79	0.69	47.40 - 47.79	1.19	67.40 - 67.79	1.69	87.40 - 87.79	2.19	107.40 - 107.79	2.69	127.40 - 127.79	3.19	147.40 - 147.79	3.69
7.80 - 8.19	0.20	27.80 - 28.19	0.70	47.80 - 48.19	1.20	67.80 - 68.19	1.70	87.80 - 88.19	2.20	107.80 - 108.19	2.70	127.80 - 128.19	3.20	147.80 - 148.19	3.70
8.20 - 8.59	0.21	28.20 - 28.59	0.71	48.20 - 48.59	1.21	68.20 - 68.59	1.71	88.20 - 88.59	2.21	108.20 - 108.59	2.71	128.20 - 128.59	3.21	148.20 - 148.59	3.71
8.60 - 8.99	0.22	28.60 - 28.99	0.72	48.60 - 48.99	1.22	68.60 - 68.99	1.72	88.60 - 88.99	2.22	108.60 - 108.99	2.72	128.60 - 128.99	3.22	148.60 - 148.99	3.72
9.00 - 9.39	0.23	29.00 - 29.39	0.73	49.00 - 49.39	1.23	69.00 - 69.39	1.73	89.00 - 89.39	2.23	109.00 - 109.39	2.73	129.00 - 129.39	3.23	149.00 - 149.39	3.73
9.40 - 9.79	0.24	29.40 - 29.79	0.74	49.40 - 49.79	1.24	69.40 - 69.79	1.74	89.40 - 89.79	2.24	109.40 - 109.79	2.74	129.40 - 129.79	3.24	149.40 - 149.79	3.74
9.80 - 10.19	0.25	29.80 - 30.19	0.75	49.80 - 50.19	1.25	69.80 - 70.19	1.75	89.80 - 90.19	2.25	109.80 - 110.19	2.75	129.80 - 130.19	3.25	149.80 - 150.19	3.75
10.20 - 10.59	0.26	30.20 - 30.59	0.76	50.20 - 50.59	1.26	70.20 - 70.59	1.76	90.20 - 90.59	2.26	110.20 - 110.59	2.76	130.20 - 130.59	3.26	150.20 - 150.59	3.76
10.60 - 10.99	0.27	30.60 - 30.99	0.77	50.60 - 50.99	1.27	70.60 - 70.99	1.77	90.60 - 90.99	2.27	110.60 - 110.99	2.77	130.60 - 130.99	3.27	150.60 - 150.99	3.77
11.00 - 11.39	0.28	31.00 - 31.39	0.78	51.00 - 51.39	1.28	71.00 - 71.39	1.78	91.00 - 91.39	2.28	111.00 - 111.39	2.78	131.00 - 131.39	3.28	151.00 - 151.39	3.78
11.40 - 11.79	0.29	31.40 - 31.79	0.79	51.40 - 51.79	1.29	71.40 - 71.79	1.79	91.40 - 91.79	2.29	111.40 - 111.79	2.79	131.40 - 131.79	3.29	151.40 - 151.79	3.79
11.80 - 12.19	0.30	31.80 - 32.19	0.80	51.80 - 52.19	1.30	71.80 - 72.19	1.80	91.80 - 92.19	2.30	111.80 - 112.19	2.80	131.80 - 132.19	3.30	151.80 - 152.19	3.80
12.20 - 12.59	0.31	32.20 - 32.59	0.81	52.20 - 52.59	1.31	72.20 - 72.59	1.81	92.20 - 92.59	2.31	112.20 - 112.59	2.81	132.20 - 132.59	3.31	152.20 - 152.59	3.81
12.60 - 12.99	0.32	32.60 - 32.99	0.82	52.60 - 52.99	1.32	72.60 - 72.99	1.82	92.60 - 92.99	2.32	112.60 - 112.99	2.82	132.60 - 132.99	3.32	152.60 - 152.99	3.82
13.00 - 13.39	0.33	33.00 - 33.39	0.83	53.00 - 53.39	1.33	73.00 - 73.39	1.83	93.00 - 93.39	2.33	113.00 - 113.39	2.83	133.00 - 133.39	3.33	153.00 - 153.39	3.83
13.40 - 13.79	0.34	33.40 - 33.79	0.84	53.40 - 53.79	1.34	73.40 - 73.79	1.84	93.40 - 93.79	2.34	113.40 - 113.79	2.84	133.40 - 133.79	3.34	153.40 - 153.79	3.84
13.80 - 14.19	0.35	33.80 - 34.19	0.85	53.80 - 54.19	1.35	73.80 - 74.19	1.85	93.80 - 94.19	2.35	113.80 - 114.19	2.85	133.80 - 134.19	3.35	153.80 - 154.19	3.85
14.20 - 14.59	0.36	34.20 - 34.59	0.86	54.20 - 54.59	1.36	74.20 - 74.59	1.86	94.20 - 94.59	2.36	114.20 - 114.59	2.86	134.20 - 134.59	3.36	154.20 - 154.59	3.86
14.60 - 14.99	0.37	34.60 - 34.99	0.87	54.60 - 54.99	1.37	74.60 - 74.99	1.87	94.60 - 94.99	2.37	114.60 - 114.99	2.87	134.60 - 134.99	3.37	154.60 - 154.99	3.87
15.00 - 15.39	0.38	35.00 - 35.39	0.88	55.00 - 55.39	1.38	75.00 - 75.39	1.88	95.00 - 95.39	2.38	115.00 - 115.39	2.88	135.00 - 135.39	3.38	155.00 - 155.39	3.88
15.40 - 15.79	0.39	35.40 - 35.79	0.89	55.40 - 55.79	1.39	75.40 - 75.79	1.89	95.40 - 95.79	2.39	115.40 - 115.79	2.89	135.40 - 135.79	3.39	155.40 - 155.79	3.89
15.80 - 16.19	0.40	35.80 - 36.19	0.90	55.80 - 56.19	1.40	75.80 - 76.19	1.90	95.80 - 96.19	2.40	115.80 - 116.19	2.90	135.80 - 136.19	3.40	155.80 - 156.19	3.90
16.20 - 16.59	0.41	36.20 - 36.59	0.91	56.20 - 56.59	1.41	76.20 - 76.59	1.91	96.20 - 96.59	2.41	116.20 - 116.59	2.91	136.20 - 136.59	3.41	156.20 - 156.59	3.91
16.60 - 16.99	0.42	36.60 - 36.99	0.92	56.60 - 56.99	1.42	76.60 - 76.99	1.92	96.60 - 96.99	2.42	116.60 - 116.99	2.92	136.60 - 136.99	3.42	156.60 - 156.99	3.92
17.00 - 17.39	0.43	37.00 - 37.39	0.93	57.00 - 57.39	1.43	77.00 - 77.39	1.93	97.00 - 97.39	2.43	117.00 - 117.39	2.93	137.00 - 137.39	3.43	157.00 - 157.39	3.93
17.40 - 17.79	0.44	37.40 - 37.79	0.94	57.40 - 57.79	1.44	77.40 - 77.79	1.94	97.40 - 97.79	2.44	117.40 - 117.79	2.94	137.40 - 137.79	3.44	157.40 - 157.79	3.94
17.80 - 18.19	0.45	37.80 - 38.19	0.95	57.80 - 58.19	1.45	77.80 - 78.19	1.95	97.80 - 98.19	2.45	117.80 - 118.19	2.95	137.80 - 138.19	3.45	157.80 - 158.19	3.95
18.20 - 18.59	0.46	38.20 - 38.59	0.96	58.20 - 58.59	1.46	78.20 - 78.59	1.96	98.20 - 98.59	2.46	118.20 - 118.59	2.96	138.20 - 138.59	3.46	158.20 - 158.59	3.96
18.60 - 18.99	0.47	38.60 - 38.99	0.97	58.60 - 58.99	1.47	78.60 - 78.99	1.97	98.60 - 98.99	2.47						