

Motor Vehicle Sales Tax Rates by State as of December 31, 2013

Motor Vehicles Sold in Florida to Residents of Another State

Section 212.08(10), Florida Statutes (F.S.), allows a partial exemption for a motor vehicle purchased by a resident of another state. The tax imposed is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in that state; however, the tax imposed must not exceed the Florida 6% tax rate. The tax collected is Florida tax and must be paid to the Florida Department of Revenue.

Currently, the states of **Arkansas, Mississippi, and West Virginia** impose a sales tax on motor vehicles, but they **DO NOT** allow a credit for taxes paid to Florida. Residents of these states should be informed that they must pay sales tax to Florida at the rate imposed by their home state when they purchase a vehicle in Florida and must also pay tax to their home state when the vehicle is licensed in their home state.

Roger's Corvette Center Note: If a vehicle is to be driven any distance on Florida roads, it must have a legal license plate or temporary paper tag assigned to that vehicle. Temporary Florida Paper Tags may be obtained through Roger's for a nominal fee at time of purchase. If a vehicle is to be towed or transported out-of-state without the need to be driven on Florida roads, a tag is not necessary and sales taxes will not be collected at the time of sale in Florida. Appropriate taxes will be paid at the time of registration in the buyer's home state.

STATE	Sales Tax Rate	Credit allowed by state for tax paid in Florida	Local taxes authorized	
ALABAMA	2%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
ALASKA	None	NO	✓	
ARIZONA	5.6%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
ARKANSAS	6.5%	NO	✓	Sales tax is imposed on new or used motor vehicles with a taxable purchase price of \$4,000 or greater. Credit for trade-in allowed.
CALIFORNIA	7.5% Eff. 1/1/13	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle. NO credit for trade-in.
COLORADO	2.9%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
CONNECTICUT	6.35% (7% for motor vehicles with a sales price that exceeds \$50,000)	YES		Commercial trucks, truck tractors, tractors, semi-trailers, and vehicles used in combination therewith ARE exempt if the gross vehicle weight rating is in excess of 26,000 lbs. or the vehicle is used exclusively in interstate commerce. Tax is calculated on the sales price of a motor vehicle, less credit for trade-in when purchased from a licensed motor vehicle dealer.
DELAWARE	None	YES, if the vehicle was titled in Florida and retitled in Delaware within 90 days from date of the Florida title		The document fee is 3.75%. This fee is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
DISTRICT OF COLUMBIA	None	NO		A motor vehicle excise tax is imposed as follows: 6% of the fair market value of new and used vehicles 3,499 lbs. or less; 7% of the fair market value of new and used vehicles 3,500 lbs. to 4,999 lbs.; 8% of the fair market value for new and used vehicles 4,999 lbs. or more. There is no excise tax on hybrid vehicles. No credit for trade-in.
FLORIDA	6%	Refer to other states	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.

		for tax credit provisions																																				
GEORGIA	None – for most motor vehicles that are titled in Georgia* Eff. 3/1/13	YES , on certain motor vehicles, such as pull-behind trailers and pull-behind campers NO, credit is allowed against the Title Ad Valorem Tax Fee for sales tax paid in Florida on most motor vehicles Eff. 3/1/13		*A 4% sales tax rate will still be imposed by Georgia on its non-titled motor vehicles, such as trailers and pull-behind campers. Effective 1/1/14, a 6.75% Title Ad Valorem Tax Fee is calculated on the greater of the sales price or the value listed in the Georgia ad valorem assessment manual for a new motor vehicle, less trade-in, rebate, and cash discount. For a used motor vehicle, the tax is based on the value listed in the Georgia ad valorem assessment manual, less credit for trade-in. Therefore, when a Georgia resident purchases and takes delivery of a motor vehicle in Florida, provided the required nonresident documentation is obtained, no Florida sales tax or Ad Valorem Tax Fee is to be imposed by the Florida dealer. To be noted, the Ad Valorem Tax Fee does not apply to certain vehicles that the State of Florida considers to be motor vehicles. These vehicles are pull-behind trailers and pull-behind campers. Because the State of Georgia does not impose the Ad Valorem Tax Fee on such vehicles and continues to impose Georgia sales tax, a Florida dealer that sells these types of vehicles to Georgia residents taking delivery in Florida should charge Florida sales tax. Provided the applicable documentation for a nonresident is collected, the dealer should charge Florida sales tax at the rate of 4%, effective 3/1/13.																																		
HAWAII	None	YES	✓	4% or 4.5% general excise tax (depending upon county) is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.																																		
IDAHO	6%	YES		Sales of motor vehicles with a maximum gross registered weight over 26,000 lbs. that are registered under the I.R.P. and used as part of a fleet with over 10% of miles outside Idaho ARE exempt. Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.																																		
ILLINOIS	6.25%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. <p style="text-align: center;">Table A <i>Vehicles purchased for less than \$15,000:</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><u>Vehicle Age in Years</u></th> <th><u>Tax</u></th> </tr> </thead> <tbody> <tr><td>1 year or newer</td><td>\$390</td></tr> <tr><td>2 years or newer</td><td>\$290</td></tr> <tr><td>3 years or newer</td><td>\$215</td></tr> <tr><td>4 years or newer</td><td>\$165</td></tr> <tr><td>5 years or newer</td><td>\$115</td></tr> <tr><td>6 years or newer</td><td>\$ 90</td></tr> <tr><td>7 years or newer</td><td>\$ 80</td></tr> <tr><td>8 years or newer</td><td>\$ 65</td></tr> <tr><td>9 years or newer</td><td>\$ 50</td></tr> <tr><td>10 years or newer</td><td>\$ 40</td></tr> <tr><td>11 years or older</td><td>\$ 25</td></tr> </tbody> </table> <p style="text-align: center;">Table B <i>Vehicles purchased for \$15,000 or more:</i></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th><u>Purchase Price</u></th> <th><u>Tax</u></th> </tr> </thead> <tbody> <tr><td>\$15,000 to \$19,999</td><td>\$ 750</td></tr> <tr><td>\$20,000 to \$24,000</td><td>\$1,000</td></tr> <tr><td>\$25,000 to \$29,000</td><td>\$1,250</td></tr> <tr><td>\$30,000 or more</td><td>\$1,500</td></tr> </tbody> </table>	<u>Vehicle Age in Years</u>	<u>Tax</u>	1 year or newer	\$390	2 years or newer	\$290	3 years or newer	\$215	4 years or newer	\$165	5 years or newer	\$115	6 years or newer	\$ 90	7 years or newer	\$ 80	8 years or newer	\$ 65	9 years or newer	\$ 50	10 years or newer	\$ 40	11 years or older	\$ 25	<u>Purchase Price</u>	<u>Tax</u>	\$15,000 to \$19,999	\$ 750	\$20,000 to \$24,000	\$1,000	\$25,000 to \$29,000	\$1,250	\$30,000 or more	\$1,500
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INDIANA	7%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.																																		

IOWA	None	YES		Trucks, trailers, and semi-trailers registered with a gross weight of 13 tons or more and used in interstate commerce ARE exempt. Motor vehicles are subject to a one-time registration fee of 5% of the sales or lease price of the vehicle. The registration fee is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
KANSAS	6.15%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
KENTUCKY	None – (applies only to Kentucky residents)	YES		A 6% motor vehicle usage tax is imposed on new and used motor vehicles. If it is a new vehicle, no credit for trade-in is allowed. If it is a used vehicle, credit for trade-in is allowed, if the trade-in was previously registered in Kentucky. The tax is based on 90% of the manufacturer's suggested retail price (MSRP) or the total selling price, provided the buyer and seller complete a notarized affidavit attesting to the total consideration. NOTE: Mobile homes, trailers, and boats are subject to 6% sales tax. Credit is allowed by Florida on mobile homes, trailers, and boats.
LOUISIANA	4%	YES	✓	Trucks and trailers over 26,000 lbs. used 80% of the time in interstate commerce ARE exempt. New mobile homes are taxed at 4% of 54% of the purchase price. Used mobile homes are exempt whether sold by a dealer or an individual. Tax is calculated on the sales price of new or used motor vehicles, less credit for trade-in.
MAINE	5.5%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
MARYLAND	None	NO		A motor vehicle excise tax of 6% on fair market value (for a new or used vehicle from a motor vehicle dealer, fair market value equals the purchase price of the vehicle as certified by the dealer), less credit for trade-in.
MASSACHUSETTS	6.25%	YES		Tax is calculated on the sales price of new or used motor vehicles. Credit for trade-in allowed when motor vehicle traded in is to a registered dealer.
MICHIGAN	6%	YES		Concrete mixing trucks used for industrial purposes ARE exempt. Commercial trucks with 2 axles and GVW of 10,000 lbs. or a power unit having 3 or more axles ARE exempt when purchased by an interstate motor carrier or rented or leased to an interstate motor carrier and used in interstate commerce. Tax is calculated on the sales price of new or used motor vehicles. No credit for trade-in.
MINNESOTA	6.5%	YES	✓	Ambulances owned and operated by local governments ARE exempt. Ready mix concrete trucks ARE exempt. Tax is calculated on the sales price of new and used motor vehicles, less credit for trade-in. Used vehicles that are 10 years old or older are taxed at a flat \$10, if the sales price is under \$3000.
MISSISSIPPI	5% – motor vehicles and light trucks 10,000 lbs. or less; 3% – semi-trailers and trucks over 10,000 lbs.; 7% – motorcycles	NO – except for mobile homes		Tax is calculated on the sales price of new or used motor vehicles, less credit for trade-in.
MISSOURI	4.225%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
MONTANA	None	NO		
NEBRASKA	5.5%	YES, up to 5.5%	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
NEVADA	6.85%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.

NEW HAMPSHIRE	None	NO		
NEW JERSEY	7%	YES		Only commercial vehicles over 26,000 lb., 18,000 lb. for farm vehicles, or operated actively and exclusively in interstate commerce ARE NOT taxable. Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
NEW MEXICO	None	YES		A 3% motor vehicle excise tax is imposed on new and used vehicles on sales price less credit for trade-in.
NEW YORK	4%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
NORTH CAROLINA	None	YES		Motor vehicles are subject to a 3% highway use tax. Tax is calculated on the sales price of a new or used motor vehicle less credit for trade-in. \$1,000 maximum tax applies to vehicles with a gross vehicle weight of over 26,000 lbs. Recreational vehicles are subject to a maximum tax of \$1,500 unless the recreational vehicle is over 26,000 lbs., which is subject to a \$1,000 maximum tax.
NORTH DAKOTA	None	YES		A motor vehicle excise tax of 5% is imposed on the sales price of new and used motor vehicles, less credit for trade-in. NOTE: New mobile homes are subject to 3% sales tax; used mobile homes are not taxed; boats and off-road vehicles are subject to 5% sales tax.
OHIO	5.75%	YES	✓	Tax is calculated on the sales price of new or used motor vehicles. Credit for a trade-in is allowed only when the motor vehicle is traded with a new motor vehicle dealer for a new motor vehicle. Credit for trade-in allowed on new or used watercraft when another watercraft is given in trade and the seller is registered with the Ohio Department of Natural Resources.
OKLAHOMA	None	NO		A 3.25% excise tax is imposed on new motor vehicles on the purchase price. The excise tax on used vehicles is \$20 on the first \$1,500 of the purchase price plus 3.25% of the remainder. No credit for trade-in.
OREGON	None	NO		
PENNSYLVANIA	6%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
RHODE ISLAND	7%	YES		Tax is calculated on the sales price of new or used motor vehicles. Trade-in credit allowed on automobiles and motor homes only. Boats and mobile homes ARE NOT subject to tax.
SOUTH CAROLINA	5% – \$300 maximum	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in (maximum \$300).
SOUTH DAKOTA	None on motor vehicles	YES		A 3% excise tax is calculated on the sales price of new and used motor vehicles with a credit allowed for trade-in.
TENNESSEE	7%	YES	✓	Sales of trucks with maximum gross vehicle weight of 20,000 lbs. or more to common carriers holding common or contract authority by the federal government or other state regulatory agency for use in interstate commerce ARE exempt. Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
TEXAS	6.25%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
UTAH	4.70%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
VERMONT	6% – purchase and use tax	YES		Trade-in is allowed.
VIRGINIA	4% – \$75 minimum	YES		Trucks, tractor trucks, trailers, or semi-trailers with a gross vehicle weight rating of 26,001 lbs. or more ARE exempt. \$75 minimum. No credit for trade-in. (A Virginia resident who purchases a vehicle in Florida will receive credit for the tax paid to Florida, but will owe additional tax to Virginia on the amount of the trade-in.)
WASHINGTON	6.8%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.

WEST VIRGINIA	5% — on motor vehicles over \$500; \$25 — on motor vehicles less than \$500	NO		Tax is imposed on the sales price of new and used motor vehicles, when sold by a vehicle dealer. Vehicles not purchased from a registered dealer that are 2 years old or less are taxed on the current NADA loan value. Credit allowed for trade-in only if the vehicle being traded-in has been previously titled in West Virginia in the name of the owner who is applying for the title.
WISCONSIN	5%	YES	✓	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
WYOMING	4%	YES		Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
U.S. TERRITORIES	The full amount of Florida sales tax is imposed on the sales price of each motor vehicle to be exported to territories or foreign countries, when the motor vehicle is delivered to the purchaser or his representative in Florida. Tax does not apply if the motor vehicle is irrevocably committed to the exportation process at the time of sale, and such process is continuous and unbroken.			
GUAM, PUERTO RICO	The 6% Florida use tax will apply and be due on motor vehicles imported or caused to be imported from the territories of Guam and Puerto Rico for use, consumption, distribution, or storage to be used or consumed in Florida within 6 months from the date of purchase. The Florida use tax does not apply if a like tax equal to or greater than the amount levied by Florida law has been lawfully imposed and paid in those territories. However, it shall be presumed that a motor vehicle used in the territories of Guam or Puerto Rico for 6 months or longer before being imported into Florida was not purchased for use in Florida.			
AMERICAN SAMOA, VIRGIN ISLANDS	The 6% Florida use tax will apply and be due on motor vehicles imported or caused to be imported from the territories of American Samoa and the Virgin Islands for use, consumption, distribution, or storage to be used or consumed in Florida. However, it shall be presumed that motor vehicles used in American Samoa or the Virgin Islands for 6 months or longer before being imported into Florida were not purchased for use in Florida.			
FOREIGN COUNTRIES	Tax shall apply and be due on any aircraft, boat, mobile home, motor vehicle, or other vehicle imported or caused to be imported from a foreign country into Florida for use, consumption, distribution, or storage to be used or consumed in Florida. It does not matter if the aircraft, boat, mobile home, motor vehicle, or other vehicle was used in another country for a period of six months or more prior to the time it is brought into Florida. Furthermore, tax paid in another country will not be recognized by the State of Florida when calculating the tax due. The tax is calculated on the value of the vehicle at the time it is brought into Florida, not on the original purchase price.			

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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This information is provided as a courtesy to Roger's Corvette Center customers.

State laws change frequently, however, so contact us for the latest sales tax information for your state.