

# Comparison of State and Local Retail Sales Taxes

[Updated as of October 5, 2009] [1]

|                   | State Rate | Maximum Local Rate [2] | Maximum State/Local Rate [2] | Maximum Tax Due<br>Other Information    | OOS Purchaser Exemption | Is Trade-In Exempt from Sales Tax [4] | Credit for Taxes Paid Out-of-State [5] | S.S.T.P. Participant [6] |
|-------------------|------------|------------------------|------------------------------|---|-------------------------|---------------------------------------|--|--------------------------|
| Alabama           | 4.00       | 7.00                   | 11.00                        | 2% on Vehicles                          |                         | Y                                     | Y                                      |                          |
| Alaska            | None       | 7.00 [3]               | 7.00                         |   |                         | N/A                                   | N/A                                    | N                        |
| Arizona           | 5.60       | 4.50                   | 10.10                        |   | N                       | Y                                     | Y                                      |                          |
| Arkansas          | 6.00       | 5.50                   | 11.50                        |   |                         | Y                                     | N                                      |                          |
| California        | 7.25       | 2.75                   | 10.00                        |   | N                       | N                                     | Y                                      |                          |
| Colorado          | 2.90       | 7.00                   | 9.90                         |   |                         | Y-to a Dealer Only                    | Most Cities - Y                        | N                        |
| Connecticut       | 6.00       | ---                    | 6.00                         |   |                         | Y                                     | Y                                      |                          |
| Delaware          | None       |                        |                              | 3.75% Veh. Doc Fee                      |                         | Y                                     | N/A                                    | N                        |
| Dist. of Columbia | 5.75       | ---                    | 5.75                         | 6-8% Excise-Title Fee                   |                         | Contact DMV<br>N                      | Contact DMV                            |                          |
| Florida           | 6.00       | 1.50                   | 7.50                         |   | N                       | Y                                     | Y                                      |                          |
| Georgia           | 4.00       | 3.00                   | 7.00                         |   |                         | Y                                     | Y                                      | N                        |
| Hawaii            | 4.00       | ---                    | 4.00                         |   |                         | N                                     | Y                                      |                          |
| Idaho             | 6.00       | 3.00                   | 9.00                         |   |                         | Y-to a Dealer Only                    | Y                                      | N                        |
| Illinois          | 6.25       | 3.00                   | 9.25                         |   |                         | Y                                     | Y                                      |                          |
| Indiana           | 7.00       | ---                    | 7.00                         | Effective 4/1/08                        | N                       | Y                                     | Y                                      |                          |
| Iowa              | 6.00       | 2.00                   | 8.00                         | 5% 1-time Reg. Fee                      |                         | Y                                     | Y                                      |                          |
| Kansas            | 5.30       | 3.00                   | 8.30                         |   |                         | Y                                     | Y                                      |                          |
| Kentucky          | 6.00       | ---                    | 6.00                         | Rebates Not Taxable                     |                         | N/C = N; U/C = Y                      | Y                                      |                          |
| Louisiana         | 4.00       | 6.25                   | 10.25                        |   |                         | Y                                     | Y                                      |                          |
| Maine             | 5.00       | ---                    | 5.00                         |   |                         | Y                                     | Y                                      |                          |
| Maryland          | 6.00       | ---                    | 6.00                         | Effective 1/3/08                        |                         | N                                     | N                                      |                          |
| Massachusetts     | 5.00       | ---                    | 5.00                         |   | N                       | N                                     | Y                                      |                          |
| Michigan          | 6.00       | ---                    | 6.00                         |   | N                       | N                                     | Y                                      |                          |
| Minnesota         | 6.50       | 1.00                   | 7.50                         |   |                         | Y                                     | Y                                      |                          |
| Mississippi       | 7.00       | 0.25                   | 7.25                         | 5% on Vehicles                          | N                       | Y                                     | N                                      |                          |
| Missouri          | 4.225      | 4.5                    | 8.725                        | Rebates Not Taxable                     |                         | Y                                     | Y                                      |                          |
| Montana           | None       |                        |                              |   |                         | N                                     | N                                      | N                        |
| Nebraska          | 5.50       | 1.50                   | 7.00                         |   |                         | Y                                     | Y                                      |                          |
| Nevada            | 6.50       | 1.00                   | 7.50                         |   |                         | Y-to a Dealer Only                    | Y                                      |                          |
| New Hampshire     | None       |                        |                              |   |                         | N/A                                   | N/A                                    | N                        |
| New Jersey        | 7.00       | ---                    | 7.00                         |   |                         | Y-to a Dealer Only                    | Y                                      |                          |
| New Mexico        | 5.00       | 2.25                   | 7.25                         | 3-4.5% on Vehicles                      |                         | Y-to a Dealer Only                    | Y                                      | N                        |
| New York          | 4.00       | 5.50                   | 9.50                         |   |                         | Y-to a Dealer Only                    | Y                                      |                          |
| North Carolina    | 4.50       | 3.00                   | 7.50                         | 3% on Vehicles / Tax Incr. Eff. 10/1/08 |                         | Y                                     | Y                                      |                          |
| North Dakota      | 5.00       | 2.50                   | 7.50                         |   |                         | Y                                     | Y                                      |                          |
| Ohio              | 5.50       | 2.00                   | 7.50                         |   | N                       | Y-on N/C to a Dealer Only             | Y                                      |                          |
| Oklahoma          | 4.50       | 6.00                   | 10.50                        | 3.25% on Vehicles                       |                         | Y*                                    | N                                      |                          |
| Oregon            | None       |                        |                              |   |                         | N/A                                   | N/A                                    | N                        |
| Pennsylvania      | 6.00       | 1.00                   | 7.00                         |   |                         | Y                                     | Y                                      |                          |
| Rhode Island      | 7.00       | ---                    | 7.00                         |   | N - IN buyer            | Y*                                    | Y                                      |                          |
| South Carolina    | 6.00       | 2.00                   | 8.00                         | \$300 Max.                              | N                       | Y                                     | Y                                      |                          |
| South Dakota      | 4.00       | 2.00                   | 6.00                         | 3% on Vehicles                          |                         | Y                                     | Y                                      |                          |
| Tennessee         | 7.00       | 2.75                   | 9.75                         |   |                         | Y*                                    | Y                                      |                          |
| Texas             | 6.25       | 2.00                   | 8.25                         |   |                         | Y                                     | Y                                      |                          |
| Utah              | 4.65       | 2.25                   | 6.85                         |   |                         | Y                                     | Y                                      |                          |
| Vermont           | 6.00       | 1.00                   | 7.00                         |   |                         | Y                                     | Y                                      |                          |
| Virginia          | 5.00       | 1.00                   | 6.00                         | 3% on Vehicles                          |                         | N                                     | Y                                      |                          |
| Washington        | 6.50       | 2.40                   | 8.90                         |   |                         | Y                                     | Y                                      |                          |
| West Virginia     | 6.00       | ---                    | 6.00                         |   |                         | Y                                     | N                                      |                          |
| Wisconsin         | 5.00       | 0.60                   | 5.60                         |   |                         | Y                                     | Y                                      |                          |
| Wyoming           | 4.00       | 2.00                   | 6.00                         |   |                         | Y                                     | Y                                      |                          |

[1] Source: First 3 columns compiled by the Federation of Tax Administrators (F.T.A.) January 2004-2008 from various sources. [2] (Per F.T.A.) Highest local rate known to be actually levied by at least one jurisdiction. Table includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit). Taxes applying only to specified sales (e.g. lodging or meals) are excluded. [3] (Per F.T.A.) Alaskan cities and boroughs may levy local sales taxes from 1% to 6%. [4] Source: R.L. Polk Motor Vehicle Registration Manual Volume I & NADA. " \* " = restrictions may apply; check with state. [5] Source: Indiana Dept. of Revenue Tax Compliance Division & NADA. [6] "SSTP" = Streamlined Sales Tax Program.