

# Comparison of State and Local Retail Sales Taxes

September 2004 [1] [Updates as of July 22, 2008]

	State Rate	Maximum Local Rate [2]	Maximum State/Local Rate [2]	Maximum Tax Due 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					N/A	N/A	N
Dist. of Columbia	5.75	---	5.75			Contact DMV	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	Effective 7/1/08		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	5.00	---	5.00			N	N	
Massachusetts	5.00	---	5.00		N	Y-to Mass Dir. Only	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/A	N/A	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	3.00	2.25	5.25			Y-to a Dealer Only	Y	N
New York	4.00	5.50	9.50			Y- to a Dealer Only	Y	
North Carolina	3.00	3.00	6.00	\$1,500 Max. on Comm. Vehicles		Y	Y	
North Dakota	5.00	2.50	7.50			Y	Y	
Ohio	5.50	2.00	7.50			Y-on N/C to a Dealer Only	Y	
Oklahoma	4.50	6.00	10.50			Y*	N	
Oregon	None					N/A	N/A	N
Pennsylvania	6.00	1.00	7.00			Y	Y	
Rhode Island	7.00	---	7.00			Y*	Y	
South Carolina	5.00	2.00	7.00	\$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	5.75	2.25	8.00			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	5.00	---	5.00			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 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 – April 2004 & NADA. "\*" = restrictions may apply; check with state. [5] Source: Indiana Dept. of Revenue Tax Compliance Division & NADA. [6] "SSTP" = Streamlined Sales Tax Program.