

Comparison of State and Local Retail Sales Taxes

[Updated as of May 16, 2011]

	State Rate % [1]	Average Combined City & County Rate % [2]	Limits on Maximum Tax Due & Other Information	OOS Purchaser Exemption [4]	Is Trade-In Exempt from Sales Tax [3]	Credit for Taxes Paid Out-of-State [4]	S.S.T.P. Participant [5]
Alabama	4.0	3.3	2% on Vehicles		Y	Y	Advisory
Alaska	None	1.4			N/A	N/A	N/A
Arizona	6.6	1.55		N	Y	Y	Advisory
Arkansas	6.0	2.25			Y	N	Full
California	8.25	1.95		N	N	Y	Advisory
Colorado	2.9	3.5			Y-to Dealer Only	Most Cities – Y	Non-participating
Connecticut	6.0	---			Y	Y	Advisory
Delaware	None		3.25% Veh. Doc Fee		Y	N/A	N/A
Dist. of Columbia	6.0	---	6-8% Excise Titling Tax		N*	Contact DMV	Advisory
Florida	6.0	1.65		N	Y	Y	Advisory
Georgia	4.0	2.95			Y	Y	Associate – Flex to Full
Hawaii	4.0	.35			Y	Y	Advisory
Idaho	6.0	.05			Y-to Dealer Only	Y	Project state – Not Advisory
Illinois	6.25	1.95			Y	Y	Advisory
Indiana	7.0	---		N	Y	Y	Full
Iowa	6.0	.85	5% 1-time Reg. Fee		Y	Y	Full
Kansas	6.3	1.75			Y	Y	Full
Kentucky	6.0	---	Rebates Not Taxable		N/C = N; U/C = Y	Y	Full
Louisiana	4.0	4.75			Y	Y	Advisory
Maine	5.0	---			Y	Y	Advisory
Maryland	6.0	---			Y	N	Advisory
Massachusetts	6.25	---		N	N	Y	Advisory
Michigan	6.0	---		N	N	Y	Full
Minnesota	6.875	.325			Y	Y	Full
Mississippi	7.0	---	5% Casual Sales or 3-7% Use tax	N	Y	N	Advisory
Missouri	4.225	3.025	Rebates Not Taxable		Y	Y	Advisory
Montana	None				N/A	N/A	N/A
Nebraska	5.5	.5			Y	Y	Full
Nevada	6.85	1.00	State Rate scheduled to fall to 6.5% on 7/1/11		N	Y	Full
New Hampshire	None				N/A	N/A	N/A
New Jersey	7.0	---			N	Y	Full
New Mexico	5.125	1.425	3% on Vehicles		Y	Y	Advisory
New York	4.0	4.45			Y- to Dealer Only	Y	Advisory
North Carolina	5.75	2.1	3% on Vehicles		Y - to Dealer Only	Y	Full
North Dakota	5.0	.8			Y	Y	Full
Ohio	5.5	1.3		N	Y-on N/C to Dealer Only	Y	Associate – Flex to Full
Oklahoma	4.5	3.7	3.25% on Vehicles		N	N	Full
Oregon	None				N/A	N/A	N/A
Pennsylvania	6.0	.4			Y	Y	Project state – Not Advisory
Rhode Island	7.0	---		N - IN buyer	Y*	Y	Full
South Carolina	6.0	1.15	5%on vehicles / \$300 Max.		Y	Y	Advisory
South Dakota	4.0	1.5	3% on Vehicles		Y	Y	Full
Tennessee	7.0	2.4			Y*	Y	Associate – Flex to Full
Texas	6.25	1.8			Y	Y	Advisory
Utah	4.7	1.25 Statewide (2.0)	5.95-8.95% based on City		Y	Y	Associate – Flex to Full
Vermont	6.0	.05			Y	Y	Full
Virginia	4.0	1.0 Statewide (1.0)	3% on Vehicles		N	Y	Advisory
Washington	6.5	2.3	7-8.9% - Varies by County		N	Y	Full
West Virginia	6.0	---	5% on Vehicles		Y	N	Full
Wisconsin	5.0	.45			Y	Y	Full
Wyoming	4.0	1.35			Y	Y	Full

[1] Source: Federation of Tax Administrators (F.T.A.) January 1, 2011. [2] (Per The Sales Tax Clearinghouse - STC) Aggregate rates (2010) shown are weighted averages that include county and city rates. [3] Source: R.L. Polk Motor Vehicle Registration Manual Volume I & NADA. "*" = restrictions may apply; check with state. [4] Source: NADA Title & Registration Textbook. [5] "SSTP" = Streamlined Sales Tax Program Membership State Status (1-1-2011): Full, Associate – flex to full, Advisory – not conforming, N/A – non-sales tax state, Project – not advisory and Non-participating.