

State	Reciprocal	M.V. State Rate (including range of local tax, if applicable)	Non-Resident Taxed	Credit for Trade-In	Notes
Alabama	Yes	2.00%	Yes	Yes	
Alaska*	N/A	N/A	N/A	N/A	1
Arizona*	Yes	6.60%	Yes	Yes	11
Arkansas*	Yes*	6.00%	No	Yes	2
California	Yes	8.25%	Yes	No	
Colorado*	Yes	2.90%	No	Yes	C
Connecticut	Yes	6.35%	No*	Yes	3
Delaware*	Yes, limited	3.75%	No	Yes	4
Florida*	Yes	6.00%	Yes	Yes	5
Georgia	Yes	4.00%	No	Yes	
Hawaii*	Yes	4.00%	Yes	Yes	6
Idaho	Yes	6.00%	No	Yes	
Illinois	Yes	6.25%	Yes	Yes	
Indiana	Yes	7.00%	Yes	Yes	
Iowa	Yes	6.00%	No	Yes	
Kansas	Yes	6.30%	No	Yes	
Kentucky*	Yes	6.00%	Yes**	No	7
Louisiana*	Yes	4.00%	No	Yes	C
Maine*	Yes	5.00%	**	Ye	8
Maryland*	Yes	6.00%	No	Yes	9
Michigan	Yes	6.00%	Yes	No	
Minnesota	Yes	6.88%	No	Yes	
Mississippi*	No	3 - 7 %	No	Yes	10
Missouri*	Yes	4.23%	No	Yes	C
Montana*	No	N/A	No	N/A	A
Nebraska	Yes	5.50%	No	Yes	
Nevada	Yes	6.85%	No	No	
New Hampshire*	No	N/A	No	N/A	A
New Jersey	Yes	7.00%	No	Yes	
New Mexico	Yes	5.13%	Yes	Yes	
New York*	Yes	4.00%	No	Yes	C
North Carolina	Yes	5.75%	No	Yes	
North Dakota	Yes	5.00%	No	Yes	
Ohio	Yes	5.50%	Yes	Yes	
Oklahoma	No	4.50%	No	No	
Oregon*	No	N/A	No	N/A	A
Pennsylvania	Yes	6.00%	No	Yes	
Rhode Island*	Yes	7.00%	Yes	Yes	11
South Carolina	Yes	6.00%	Yes	Yes	
South Dakota	Yes	4.00%	No	Yes	
Tennessee	Yes	7.00%	No	Yes	
Texas	Yes	6.25%	No	Yes	
Utah	Yes	4.70%	No	Yes	
Vermont	Yes	6.00%	No	Yes	
Virginia	Yes	5.00%	No	No	
Washington	Yes	6.50%	No	Yes	
West Virginia	No	6.00%	No	Yes	
Wisconsin	Yes	5.00%	No	Yes	
Wyoming*	Yes	4.00%	Yes	Yes	C
American Samoa	N/A	N/A	N/A	N/A	
Guam	N/A	N/A	N/A	N/A	
Puerto Rico	N/A	N/A	N/A	N/A	
U.S. Virgin Islands	N/A	N/A	N/A	N/A	

N/A Signifies a state or territory which does not require a Sales/Use Tax

Some states require a dealer to collect the sales/use tax. Such states allow tax payment at the time of registration if the motor vehicle is purchased from a non-dealer or for other reasons.

- 1) **\*Alaska** - has no statewide sales tax, but has more than 100 local jurisdictions applying nine different sales tax rates (from no tax to 7%). Massachusetts will give credit for any sales tax actually paid these jurisdictions.
  - 2) **\*Arkansas** - denies any credit for sales taxes paid to other states on motor vehicles, trailers, and semi-trailers that the purchaser first registers in Arkansas. Hence, the Commonwealth will not credit any taxes similarly paid to Arkansas whenever Massachusetts is the first state of registration for that purchaser. Reciprocal, unless the vehicle is to be first registered in Arkansas.
  - 3) **Connecticut** - No, unless the purchaser has property or business in CT, proof required.
  - 4) **\*Delaware** - has a limited credit for taxes paid elsewhere. Accordingly Massachusetts will grant a credit only when an owner registers his motor vehicle in the Commonwealth within ninety days after paying Delaware's C.75% registration fee on the vehicle.
  - 5) **Florida** - Require a dealer to collect the sales/use tax. Such states allow tax payment at the time of registration if the motor vehicle is purchased from a non-dealer or for other reasons. Proof of taxes must be obtained from dealer.
  - 6) **\*Hawaii** - exempts non-dealer casual sales.
  - 7) **Kentucky** sales tax is due on purchases in Kentucky by residents of those states that assess sales tax on purchases made by Kentucky residents.
  - 8) **Maine** - Non-residents are not taxed on motor vehicles. Yes on boat, utility, and snowmobile trailers.
  - 9) **Maryland** - The motor vehicle exemption is effectively limited to vehicles previously registered and titled in Maryland by owners who have been Massachusetts residents for 60 days or less. This exemption cannot reduce any Massachusetts use tax liability below \$100.
  - 10) **Mississippi** - \*Non-residents are not taxed if the vehicle is removed from Mississippi within 48 hours.
  - 11) **Arizona, Rhode Island** - \*MA residents taxed at 6.25%.
- A. \*Montana, New Hampshire and Oregon do not have a sales tax.  
B. \*Credit is also allowed for local **state** tax.  
C. \*Credit is also allowed for local **sales** tax.