

STATE	State Sales Tax Rate (Does not include local taxes)	Credit allowed by Florida for tax paid in another state	Exemption for occasional or isolated sales	Comments
ALABAMA	2%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in when sold through a dealer.
ALASKA	None	NO		
ARIZONA	5.6%	YES	YES	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
ARKANSAS	6.5%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle with a taxable purchase price of \$4,000 or greater, less credit for trade-in.
CALIFORNIA	7.25%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle. No credit allowed for trade-in. Transfers to certain revocable trusts and non-dealer transfers between family members are exempt.
COLORADO	2.9%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
CONNECTICUT	6.35% on motor vehicles with a sales price: <ul style="list-style-type: none"> • \$50,000 or less; or • Over \$50,000 and: <ul style="list-style-type: none"> ○ gross vehicle weight rate (GVWR) over 12,500 lbs; or ○ GVWR 12,500 lbs and used for business or commercial purposes 7.75% on motor vehicles with a sales price over \$50,000	YES	NO	Tax is calculated on the sales price of a motor vehicle, less credit for trade-in when purchased from a licensed motor vehicle dealer. Certain commercial trucks, truck tractors, tractors, semi-trailers, and vehicles used in combination; and motor buses are exempt.
DELAWARE	None	YES, for the motor vehicle document fee paid	NO	
DISTRICT OF COLUMBIA	None	NO	NO	District of Columbia imposes an excise tax on every original certificate of title for a motor vehicle, based on class. Florida does not give credit for this excise tax.
GEORGIA	<ul style="list-style-type: none"> • None for “motorized” motor vehicles that are titled in Georgia (ex: car, truck, motor cycle, RV) • 4% for “non-motorized” motor vehicles (ex: tow-behind campers and trailers) 	<p>YES, on “non-motorized” motor vehicles</p> <p>NO credit is allowed against the Title Ad Valorem Tax (TAVT)</p>	YES	Sales tax is calculated on the sales price of “non-motorized” motor vehicles, such as tow-behind trailers and campers. Credit is allowed in Florida for sales tax paid in Georgia on “non-motorized” motor vehicles.
HAWAII	4%	YES	YES	Tax is calculated on the sales price of a motor vehicle, less credit for trade-in.

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IDAHO	6%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in when sold through a dealer. Sales of motor vehicles with a maximum gross registered weight rating over 26,000 lbs that are registered under the International Registration Plan and used as part of a fleet with over 10% of miles outside Idaho are exempt.																																		
ILLINOIS	6.25%	YES	NO However, Illinois does impose a "Private Party Vehicle Use Tax." Tables A and B are used to compute tax due.	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Table A <i>Vehicles purchased for less than \$15,000:</i> <table border="1"> <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> Table B <i>Vehicles purchased for \$15,000 or more:</i> <table border="1"> <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	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.																																		
IOWA	None	YES, for the registration fee/use tax paid	NO																																			
KANSAS	6.50%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.																																		
KENTUCKY	6%	YES	NO	Tax is calculated on the sales price of a used motor vehicle, less credit for trade-in. Trade-in credit cannot reduce the sales price of the vehicle by more than 50%, or the 50% value is used to calculate tax due.																																		

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LOUISIANA	4.45%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Trucks and trailers over 26,000 lbs used 80% of the time in interstate commerce are exempt.
MAINE	5.5%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
MARYLAND	None	YES, for motor vehicle titling tax paid	NO	
MASSACHUSETTS	6.25%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in when sold through a dealer. For occasional (casual) and isolated sales, the tax rate is calculated on the sales price of the vehicle or the clean trade-in book value of the vehicle, whichever is greater, regardless of the condition of the vehicle.
MICHIGAN	6%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less allowable credit for a trade-in when sold by a dealer. Trade-in credit allowed for 2019 is the lesser of \$5,000 or the agreed upon value of the trade-in. Trade-in credit is only available for sales; it does not apply to leases. Concrete mixing trucks used to mix and agitate materials at a plant or job site in the concrete manufacturing process are exempt. A commercial motor vehicle unit with 2 axles and a gross vehicle weight rate in excess of 10,000 lbs and a commercial motor vehicle power unit having 3 or more axles are exempt when purchased by an interstate motor carrier.
MINNESOTA	6.5%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Used vehicles 10 years old or older with a sales price under \$3,000 are taxed at \$10. Ambulances owned and operated by local governments and ready mix concrete trucks are exempt.
MISSISSIPPI	<ul style="list-style-type: none"> • 5% - motor vehicles and light trucks 10,000 lbs. or less; • 3% - semi-trailers and trucks over 10,000 lbs.; • 7% - motorcycles 	YES	YES Limited to trailers and motor vehicles sold 10 or more years after the date of manufacture	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.

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MISSOURI	4.225%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in at the time vehicle is titled.
MONTANA	None	NO		
NEBRASKA	5.5%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
NEVADA	6.85%	YES	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	6.625%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Tax exempt commercial vehicles include: <ul style="list-style-type: none"> • Vehicles with a gross weight rating greater than 26,000 lbs • Vehicles operated actively and exclusively for the carriage of interstate freight • Registered farm vehicles with a weight rating greater than 18,000 lbs
NEW MEXICO	None	YES, for the 3% motor vehicle excise tax paid	NO	
NEW YORK	4%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
NORTH CAROLINA	None	YES, for the highway use tax paid	NO	
NORTH DAKOTA	None	YES, for the motor vehicle excise tax paid	NO	
OHIO	5.75%	YES	NO	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.
OKLAHOMA	1.25%	YES, for sales tax or excise taxes paid	NO	Tax is calculated on the sales price of a new or used motor vehicle. No credit allowed for trade-in.
OREGON	None	NO	YES	
PENNSYLVANIA	6%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
RHODE ISLAND	7%	YES	NO	Tax is calculated on the sales price of new or used motor vehicles. Trade-in credit allowed on automobiles and motor homes only.
SOUTH CAROLINA	None	YES	NO	

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SOUTH DAKOTA	None	YES, for the motor vehicle excise tax paid	NO	
TENNESSEE	7%	YES, for the state sales tax only	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Sales of trucks with a gross vehicle weight rating greater than 20,000 lbs to common carriers holding common or contract authority by the federal government or other state regulatory agency for use in interstate commerce are exempt.
TEXAS	6.25%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Used vehicles that are not purchased from a licensed vehicle dealer are subject to tax on the higher of the purchase price or standard presumptive value.
UTAH	4.70%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
VERMONT	6%	YES	NO	Tax is calculated on the purchase price or the average trade-in value, whichever is greater, less credit for trade-in.
VIRGINIA	4.15% (\$75 minimum)	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle. No credit allowed for trade-in. Trucks, tractor trucks, trailers, or semi-trailers with a gross vehicle weight rating of 26,001 lbs or more are exempt.
WASHINGTON	6.8%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in of a motor vehicle. Trade-in credit cannot exceed the sales price.
WEST VIRGINIA	<ul style="list-style-type: none"> • 6% on motor vehicles over \$500; • \$30 on motor vehicles less than \$500 	YES, when the sale is made through a motor vehicle dealer	NO	Tax is imposed on the sales price of new and used motor vehicles, when sold by a vehicle dealer, and the vehicle traded in was previously titled in West Virginia in the name of the purchaser.
WISCONSIN	5%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.
WYOMING	4%	YES	NO	Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in.