

Comparison of State and Local Retail Sales Taxes

[Updated as of May 18, 2015]

Disclaimer: This document is informational in nature. It is not intended as the sole source for sales tax collection information. It is merely a starting point and should be used in conjunction with further research with each state and/or other resources. Please consult each state for exact information regarding sales tax collection by Indiana dealers.

	State Rate % [1]	Average Combined City & County Rate % [2]	OOS Purchaser Exemption [4]	Is Trade-In Exempt from Sales Tax [3]	Credit for Taxes Paid Out-of-State [4]	Factory Rebates Exempt [5]
Alabama	2.0	3.3		Y	Y	
Alaska	None	1.4		N/A	N/A	N/A
Arizona	5.6	1.55	N	Y	Y	Y
Arkansas	6.5	2.25		N	N	
California	6.5	1.95	N	N	Y	N
Colorado	2.9	3.5		Y-to Dealer Only	Most Cities – Y	N
Connecticut	6.35	---		Y	Y	N
Delaware	None			Y	Y	N/A
Dist. of Columbia	5.75	---		Contact DMV	Contact DMV	
Florida	6.0	1.65	N	Y	Y	
Georgia	None	2.95		Y	N/A	
Hawaii	4.0	.35		Y	Y	N
Idaho	6.0	.05		Y-to Dealer Only	Y	Y
Illinois	6.25	1.95		Y	Y	N
Indiana	7.0	---	N	Y	Y	N
Iowa	5.0	.85		Y	Y	Y
Kansas	6.15	1.75		Y	Y	N
Kentucky	6.0	---		Y - eff. 7/1/14	Y	Y
Louisiana	4.0	4.75		Y	Y	Y
Maine	5.50	---		Y	Y	N
Maryland	None	---		Y	N/A	N/A
Massachusetts	6.25	---	N	Y	Y	Y
Michigan	6.0	---	N	Y**	Y	N
Minnesota	6.5	.325		Y	Y	Y
Mississippi	5.0	---	N	Y	N	Y
Missouri	4.225	3.025		Y	Y	Y
Montana	None			N/A	N/A	N/A
Nebraska	5.5	.5		Y	Y	N
Nevada	6.85	1.00		Y	Y	
New Hampshire	None			N/A	N/A	N/A
New Jersey	7.0	---		Y	Y	N
New Mexico	3.0	1.425		Y	Y	Y
New York	4.0	4.45		Y- to Dealer Only	Y	N
North Carolina	3.0	2.1		Y - to Dealer Only	Y	N
North Dakota	5.0	.8		Y	Y	Y
Ohio	5.75	1.3	N	Y- New to Dealer Only	Y	N
Oklahoma	3.25	3.7		Y	N	
Oregon	None			N/A	N/A	N/A
Pennsylvania	6.0	.4		Y	Y	Y
Rhode Island	7.0	---		Y*	Y	Y
South Carolina	5.0	1.15		Y	Y	
South Dakota	3.0	1.5		Y	Y	N
Tennessee	7.0	2.4		Y*	Y	N
Texas	6.25	1.8		Y	Y	
Utah	4.7	1.25 Statewide		Y	Y	Y
Vermont	6.0	.05		Y	Y	Y
Virginia	4.05	1.0 Statewide (1.0)		N	Y	Y
Washington	6.5	2.3		Y	Y	N
West Virginia	5.0	---		Y	N	Y
Wisconsin	5.0	.45		Y	Y	N
Wyoming	4.0	1.35		Y	Y	N

[1] Source: Indiana Department of Revenue – Dealer Page Chart. [2] Source: 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 & ATAE National Vehicle Sales Tax Survey (2-13-2013). " * " means restrictions may apply; check with state. [4] Source: NADA Title & Registration Textbook. [5] Source: ATAE National Vehicle Sales Tax Survey (2-13-2013).