

STATE	ABB.	% TXCR	Ref. ^a
ALABAMA	AL	2%	1, 2, 5
ALASKA	AK	0%	5A only
ARIZONA	AZ	5.6%	1, 2, 5
ARKANSAS	AR	6.5%	5
CALIFORNIA	CA	7.25%	1, 2, 5
COLORADO	CO	2.9%	5
CONNECTICUT	CT	6.35%	5
DELAWARE	DE	4.25%	3, 5
DIST OF COLUMBIA	DC	6%	3, 5
FLORIDA	FL	6%	1, 2, 5
GEORGIA	GA	0%	3, 5
HAWAII	HI	4%	5
IDAHO	ID	6%	5
ILLINOIS	IL	6.25%	5
INDIANA	IN	7%	4, 5
IOWA	IA	0%	5
KANSAS	KS	6.5%	5
KENTUCKY	KY	6%	5
MAINE	ME	5.5%	4, 5
MARYLAND	MD	6%	5
MASSACHUSETTS	MA	6.25%	5
MICHIGAN	MI	6%	1, 2, 5
MINNESOTA	MN	6.5%	5
MISSISSIPPI	MS	5%	5
MISSOURI	MO	4.225%	5
MONTANA	MT	0%	5A only

STATE	ABB.	% TXCR	Ref. ^a
NEBRASKA	NE	5.5%	3, 5
NEVADA	NV	0%	3, 5A only
NEW HAMPSHIRE	NH	0%	5A only
NEW JERSEY	NJ	6.625%	5
NEW MEXICO	NM	3%	5
NEW YORK	NY	4%	5
NORTH CAROLINA	NC	3%	5
Max Allowance = \$1,000.00			
NORTH DAKOTA	ND	5%	5
OHIO	OH	5.75%	5
OKLAHOMA	OK	1.25%	5
OREGON	OR	0.5%	5A only
PENNSYLVANIA	PA	6%	5
RHODE ISLAND	RI	7%	5
SOUTH CAROLINA	SC	5%	1, 5
Max Allowance = \$500.00			
SOUTH DAKOTA	SD	4%	5
TENNESSEE	TN	7%	1, 2, 5
TEXAS	TX	6.25%	5
UTAH	UT	4.7%	5
VERMONT	VT	6%	5A only
VIRGINIA	VA	4.15%	5
WASHINGTON	WA	6.5%	5
WEST VIRGINIA	WV	6%	5A only
WISCONSIN	WI	5%	5
WYOMING	WY	4%	5

^aReferences

1. Taking delivery of a motor vehicle in this state by a resident or nonresident requires the payment of state sales tax.
2. A certificate of title, dealers invoice showing tax, bill of sale showing tax, or receipt from the taxing authority are proof of taxes paid.
3. Proof of payment is a certificate of registration showing taxes, dealers' invoice showing taxes, or receipt from the taxing authority.
4. Proof of payment is a receipt from the taxing authority or other documentation showing taxes paid to the state.
5. Leased vehicles are exempt from Louisiana sales/use taxes if the lessor:
 - A. Holds a valid sales tax exemption number with the Department of Revenue and Taxation.
 - B. Can show proof of payment, other than a certificate of title, of sales/use taxes paid to the other state.