



# Tax Information Publication **TIP**

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## **Motor Vehicle Sales Tax Rates by State (As of February 11, 2026)**

### **Motor Vehicles Sold in Florida to Residents of Another State**

When a motor vehicle is sold in Florida to a resident of another state, Florida's state sales tax – currently 6% – is generally due.

#### **Partial Exemption – Motor Vehicle Sold to a Resident of Another State**

Florida law provides a partial sales tax exemption for the sale of a new or used motor vehicle in Florida to a resident of another state. Under this exemption, Florida sales tax is collected from the nonresident purchaser in an amount equal to the sales tax that would be imposed by the purchaser's home state if the vehicle had been purchased in that state.

If the sales tax rate imposed by the purchaser's home state is greater than or equal to Florida's state sales tax rate of 6%, Florida sales tax must be collected at the full 6% rate. The tax collected is Florida sales tax and must be paid to the Florida Department of Revenue.

#### **Claiming the Partial Exemption**

If the sales tax rate imposed by the purchaser's home state is less than 6%, the purchaser may claim the partial exemption from Florida sales tax.

To claim the partial exemption, the nonresident purchaser must complete an *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State*, ([Form DR-123](#)), declaring the intent to license the vehicle in the purchaser's home state within 45 days of the date of purchase. **Form DR-123 must be completed at the time of sale** and provided to:

- the selling dealer; or
- if the vehicle is purchased from an individual, the county tax collector or private tag agent when applying for a temporary tag.

If the nonresident purchaser licenses the motor vehicle in their home state within 45 days of the date of purchase, the vehicle is not required to be removed from Florida.

The partial exemption **does not** apply to a motor vehicle sold in Florida to a nonresident corporation or partnership if:

- an officer of the corporation is a Florida resident;
- a stockholder owning at least 10% of the corporation is a Florida resident; or

- a partner owning at least 10% of the partnership is a Florida resident.

However, the partial exemption may apply if the vehicle is removed from Florida within 45 days of purchase and remains outside the state for a minimum of 180 days, regardless of the residency of the owners or stockholders of the purchasing entity.

### **Important Information for Nonresident Purchasers**

Nonresident purchasers may owe taxes or fees to their home state even when Florida sales tax is paid.

For example, if the purchaser's home state does not allow a credit for taxes paid to Florida, the purchaser will still be required to pay Florida sales when they purchase and take delivery of a motor vehicle in Florida and will also be required to pay tax to their home state when the vehicle is licensed in their home state. States that impose a sales tax on motor vehicles but do not allow a credit for taxes paid to Florida include **Arkansas, Mississippi, and West Virginia**.

Purchasers should contact the taxing authority in their home state to verify whether a credit for taxes paid to Florida will be allowed.

### **Motor Vehicles Purchased in Another State and Brought into Florida**

Motor vehicles purchased outside Florida and subsequently titled, registered, or licensed in Florida are generally subject to Florida's 6% use tax rate and any applicable discretionary sales surtax (local sales tax).

### **Motor Vehicles Used Outside Florida for Six Months or Longer**

Any motor vehicle used in another state, the District of Columbia, or a U.S. territory for six months or longer before being brought into Florida is presumed to have been purchased for use outside Florida.

When the vehicle owner provides documentation establishing that the vehicle was used outside Florida for six months or longer before being registered in Florida, no Florida use tax is due.

### **Tax Credit for Purchases Outside Florida**

Florida law allows a credit against Florida tax when a like tax has been lawfully imposed and paid in another state, the District of Columbia, or a U.S. territory. Credit is allowed against Florida use tax and any discretionary sales surtax for a like tax paid to another state, including taxes paid to a county or city within that state. If the amount paid is equal to or greater than the amount imposed by Florida, no additional Florida sales tax is due. If the amount paid is less than the amount imposed by Florida, only the difference is due.

### **Rate Chart**

The attached chart contains information from each state that may be used to determine the rate of **Florida sales tax** to be imposed on the sales price of a new or used motor vehicle sold in Florida to a resident of another state who claims the partial exemption. Examples are provided on the following page.

***The chart should not be used to determine tax due to another state.***

Florida's state sales tax rate of 6% must be collected on the sale of a motor vehicle in Florida to a resident of another state when:

- the purchaser **does not** complete an *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State (Form DR-123)* at the time of sale; or
- the state sales tax rate imposed by the purchaser's home state is greater than or equal to 6%.

The chart may also be used to determine whether Florida allows a credit for payment of a like tax paid to another state.

**This information is based on the best information available to the Florida Department of Revenue as of the date of this publication. Nonresident purchasers should contact the taxing authority in their home state to verify credit eligibility.**

| <b>A motor vehicle dealer sells a new motor vehicle to an Alabama resident with trade-in.<br/>(Alabama sales tax rate: 2%)</b>   |  |
|--|--|
| <i>Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State (Form DR-123)</i> completed at time of sale. <input checked="" type="checkbox"/> YES <input type="checkbox"/> No | <i>Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State (Form DR-123)</i> completed at time of sale. <input type="checkbox"/> YES <input checked="" type="checkbox"/> No |
| \$50,000<br>- 17,000 (Trade-in allowance)<br>\$33,000 (Sales Price)<br>x 2%<br>\$ 660 ( <b>Florida</b> sales tax due)  | \$50,000<br>- 17,000 (Trade-in allowance)<br>\$33,000 (Sales Price)<br>x 6%<br>\$ 1,980 ( <b>Florida</b> sales tax due)  |
| <b>A motor vehicle dealer sells a new motor vehicle to a Tennessee resident with trade-in.<br/>(Tennessee sales tax rate: 7%)</b>  |  |
| <i>Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State (Form DR-123)</i> completed at time of sale. <input checked="" type="checkbox"/> YES <input type="checkbox"/> No | <i>Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State (Form DR-123)</i> completed at time of sale. <input type="checkbox"/> YES <input checked="" type="checkbox"/> No |
| \$50,000 (Selling Price of New Vehicle)<br>- 17,000 (Trade-in allowance)<br>\$33,000 (Taxable Sales Price)<br>x 6%<br>\$ 1,980 ( <b>Florida</b> sales tax due)   | \$50,000 (Selling Price of New Vehicle)<br>- 17,000 (Trade-in allowance)<br>\$33,000 (Taxable Sales Price)<br>x 6%<br>\$ 1,980 ( <b>Florida</b> sales tax due)   |

**References: Sections 212.06(7), 212.06(8)(a), and 212.08(10), Florida Statutes**

## **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at **floridarevenue.com** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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| State                | Website  | State Sales Tax Rate<br>(does not include local taxes)                                 | Credit allowed by Florida for tax paid in another state  | Exemption for occasional or isolated sales |
|----------------------|--|--|--|--|
| Alabama              | <a href="http://revenue.alabama.gov">revenue.alabama.gov</a>   | 2%   | YES  | NO   |
| Alaska               | <a href="http://dor.alaska.gov/">dor.alaska.gov/</a>   | None   | NO   | N/A  |
| Arizona              | <a href="http://azdor.gov/business/transaction-privilege-tax/motor-vehicle-sales">azdor.gov/business/transaction-privilege-tax/motor-vehicle-sales</a> | 5.6%   | YES  | YES  |
| Arkansas             | <a href="http://dfa.arkansas.gov">dfa.arkansas.gov</a>   | 6.5%   | YES  | NO   |
| California           | <a href="http://cdtfa.ca.gov">cdtfa.ca.gov</a>   | 7.25%  | YES  | NO   |
| Colorado             | <a href="http://cdor.colorado.gov">cdor.colorado.gov</a>   | 2.9%   | YES  | NO   |
| Connecticut          | <a href="http://portal.ct.gov">portal.ct.gov</a>   | 7.75% if sales price is more than \$50,000<br>6.35% if sales price is \$50,000 or less | YES  | NO   |
| Delaware             | <a href="http://dmv.de.gov">dmv.de.gov</a>   | None   | YES, for the motor vehicle document fee paid   |  |
| District of Columbia | <a href="http://otr.cfo.dc.gov">otr.cfo.dc.gov</a>   | None   | NO   | NO   |
| Georgia              | <a href="http://dor.georgia.gov">dor.georgia.gov</a>   | None for motorized vehicles titled in GA; 4% for non-motorized.                        | YES, on non-motorized motor vehicles<br>NO credit is allowed against the state's Title Ad Valorem Tax (TAVT) | YES  |

| State         | Website   | State Sales Tax Rate<br>(does not include<br>local taxes)      | Credit allowed by<br>Florida for tax paid<br>in another state | Exemption for<br>occasional or<br>isolated sales   |
|---------------|---|--|---|--|
| Hawaii        | <a href="http://tax.hawaii.gov">tax.hawaii.gov</a>  | 4%   | YES   | YES  |
| Idaho         | <a href="http://tax.idaho.gov">tax.idaho.gov</a>  | 6%   | YES   | NO   |
| Illinois      | <a href="http://tax.illinois.gov">tax.illinois.gov</a>  | 6.25%  | YES   | NO<br>Illinois imposes a<br>Private Party Vehicle<br>Use Tax. <a href="#">See Private<br/>Party Vehicle Use Tax<br/>Chart for 2026</a> |
| Indiana       | <a href="http://in.gov/dor">in.gov/dor</a>  | 7%   | YES   | NO   |
| Iowa          | <a href="http://revenue.iowa.gov">revenue.iowa.gov</a>  | None   | YES, for the<br>registration fee/use<br>tax paid              | NO   |
| Kansas        | <a href="http://www.ksrevenue.gov">www.ksrevenue.gov</a>  | 6.5%   | YES   | NO   |
| Kentucky      | <a href="http://revenue.ky.gov">revenue.ky.gov</a>  | 6%   | YES   | YES  |
| Louisiana     | <a href="http://revenue.louisiana.gov">revenue.louisiana.gov</a>  | 5%   | YES   | NO   |
| Maine         | <a href="http://www.maine.gov/revenue">www.maine.gov/revenue</a>  | 5.5%   | YES   | NO   |
| Maryland      | <a href="http://mva.maryland.gov">mva.maryland.gov</a>  | None   | YES, for motor<br>vehicle excise tax<br>paid                  | NO   |
| Massachusetts | <a href="http://www.mass.gov/orgs/massachusetts-department-of-revenue">www.mass.gov/orgs/massachusetts-<br/>department-of-revenue</a> | 6.25%  | YES   | NO   |
| Michigan      | <a href="http://www.michigan.gov/taxes">www.michigan.gov/taxes</a>  | 6%   | YES   | YES  |
| Minnesota     | <a href="http://www.revenue.state.mn.us">www.revenue.state.mn.us</a>  | 6.875%   | YES   | NO   |
| Mississippi   | <a href="http://www.dor.ms.gov">www.dor.ms.gov</a>  | 5%<br>3% (trucks greater than<br>10,000 lbs)<br>7% motorcycles | YES   | YES<br>Limited to trailers and<br>motor vehicles sold<br>10 or more years after<br>the date of<br>manufacture                          |
| Missouri      | <a href="http://dor.mo.gov">dor.mo.gov</a>  | 4.225%   | YES   | NO   |

| State          | Website  | State Sales Tax Rate<br>(does not include<br>local taxes) | Credit allowed by<br>Florida for tax paid<br>in another state | Exemption for<br>occasional or<br>isolated sales |
|----------------|--|---|---|--|
| Montana        | <a href="http://revenue.mt.gov">revenue.mt.gov</a>   | None  | NO  | N/A  |
| Nebraska       | <a href="http://revenue.nebraska.gov">revenue.nebraska.gov</a>   | 5.5%  | YES   | NO   |
| Nevada         | <a href="http://tax.nv.gov">tax.nv.gov</a>   | 6.85%   | YES   | YES  |
| New Hampshire  | <a href="http://revenue.nh.gov">revenue.nh.gov</a>   | None  | NO  | N/A  |
| New Jersey     | <a href="http://nj.gov/treasury/taxation">nj.gov/treasury/taxation</a>   | 6.625%  | YES   | NO   |
| New Mexico     | <a href="http://tax.newmexico.gov">tax.newmexico.gov</a>   | None  | YES, for the 4%<br>motor vehicle excise<br>tax paid           | NO   |
| New York       | <a href="http://dmv.ny.gov/registration/sales-tax-information">dmv.ny.gov/registration/sales-tax-information</a> | 4%  | YES   | NO   |
| North Carolina | <a href="http://ncdor.gov">ncdor.gov</a>   | None  | YES, for the highway<br>use tax paid                          | NO   |
| North Dakota   | <a href="http://tax.nd.gov">tax.nd.gov</a>   | None  | YES, for the motor<br>vehicle excise tax<br>paid              | NO   |
| Ohio           | <a href="http://tax.ohio.gov">tax.ohio.gov</a>   | 5.75%   | YES   | NO   |
| Oklahoma       | <a href="http://oklahoma.gov/tax.html">oklahoma.gov/tax.html</a>   | 1.25%   | YES, for sales tax or<br>excise taxes paid                    | NO   |
| Oregon         | <a href="http://oregon.gov/dor">oregon.gov/dor</a>   | None  | YES, for vehicle use<br>tax paid                              | YES  |
| Pennsylvania   | <a href="http://pa.gov/agencies/revenue">pa.gov/agencies/revenue</a>   | 6%  | YES   | NO   |
| Rhode Island   | <a href="http://tax.ri.gov">tax.ri.gov</a>   | 7%  | YES   | NO   |
| South Carolina | <a href="http://dor.sc.gov">dor.sc.gov</a>   | 5%, not to exceed \$500                                   | YES   | NO   |
| South Dakota   | <a href="http://dor.sd.gov">dor.sd.gov</a>   | None  | YES, for the Motor<br>Vehicle Excise Tax<br>paid              | NO   |
| Tennessee      | <a href="http://tn.gov/revenue.html">tn.gov/revenue.html</a>   | 7%  | YES, for the state<br>sales tax only                          | NO   |
| Texas          | <a href="http://comptroller.texas.gov/taxes">comptroller.texas.gov/taxes</a>                                     | 6.25%   | YES   | NO   |
| Utah           | <a href="http://tax.utah.gov/sales">tax.utah.gov/sales</a>   | 4.85%   | YES   | NO   |

| State         | Website  | State Sales Tax Rate<br>(does not include<br>local taxes)             | Credit allowed by<br>Florida for tax paid<br>in another state   | Exemption for<br>occasional or<br>isolated sales |
|---------------|--|---|---|--|
| Vermont       | <a href="http://tax.vermont.gov">tax.vermont.gov</a>   | 6%  | YES   | NO   |
| Virginia      | <a href="http://tax.virginia.gov">tax.virginia.gov</a>   | 4.15%, \$75 minimum   | YES   | NO   |
| Washington    | <a href="http://dor.wa.gov/taxes-rates/other-taxes/motor-vehicle-salesuse-tax">dor.wa.gov/taxes-rates/other-taxes/motor-vehicle-salesuse-tax</a> | 6.5%  | YES   | NO   |
| West Virginia | <a href="http://revenue.wv.gov">revenue.wv.gov</a>   | 6% on motor vehicles<br>over \$500; \$30 on those<br>less than \$500. | YES, when the sale is<br>made through a motor<br>vehicle dealer | NO   |
| Wisconsin     | <a href="http://revenue.wi.gov">revenue.wi.gov</a>   | 5%  | YES   | NO   |
| Wyoming       | <a href="http://revenue.wyo.gov">revenue.wyo.gov</a>   | 4%  | YES   | NO   |