



Florida Department of Revenue  
Tax Information Publication

TIP

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**Motor Vehicle Sales Tax Rates by State as of November 30, 2012  
And Tax Credit Application**

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

Section 212.08(10), Florida Statutes (F.S.), allows a partial exemption for a motor vehicle purchased by a resident of another state. The tax imposed is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in that state; however, the tax imposed must not exceed the Florida 6% tax rate. The tax collected is Florida tax and must be paid to the Florida Department of Revenue. The nonresident purchaser is required at the time of sale to complete Form DR-123, *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State*, declaring his or her intent to license the vehicle in his or her home state within 45 days of the date of purchase. If the nonresident purchaser licenses the motor vehicle in his or her home state within 45 days from the date of purchase, there is no requirement that the motor vehicle be removed from this state. **The rate of Florida tax to be imposed under this provision is indicated for each state below.**

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

- An officer of the corporation is a Florida resident; or
- A stockholder who owns at least 10 percent of the corporation is a Florida resident; or
- A partner who has at least a 10 percent ownership in the partnership is a Florida resident.

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

Currently, the states of **Arkansas, Mississippi, and West Virginia** impose a sales tax on motor vehicles, but they **DO NOT** allow a credit for taxes paid to Florida. Residents of these states should be informed that they must pay sales tax to Florida at the rate imposed by their home state when they purchase a vehicle in Florida and must also pay tax to their home state when the vehicle is licensed in their home state.

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

Section 212.06(7), F.S., allows a credit to be given on tangible personal property brought into Florida where a like tax has been lawfully imposed and paid in another state. If the amount paid is equal to or greater than the amount imposed by Florida, no additional tax is due. If the amount is less than the amount imposed in Florida, only the difference between the two is due. However, it is presumed that tangible personal property used in another state, territory of the U.S., or the District of Columbia for six months or longer before being brought into Florida was not purchased for use in Florida; and therefore, no Florida tax is due. No credit of Florida tax is given for use in or taxes paid in another country. See section entitled "Foreign Countries." **Use the information provided below to determine if Florida allows a credit for a like tax paid in another state.**

Credit against Florida sales tax and any discretionary sales surtax shall be given for a like tax paid in another state, whether the tax has been paid to that state, or to a county or city (local taxes) within that state.

## **ALABAMA**

2% sales tax rate.

Credit is allowed by Florida for tax paid in Alabama.  
Credit is allowed by Alabama for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

## **ALASKA**

No sales tax rate.

No credit is allowed by Florida for tax paid in Alaska.  
No credit is allowed by Alaska for tax paid in Florida.

Local taxes authorized.

## **ARIZONA**

6.6% sales tax rate.

Credit is allowed by Florida for tax paid in Arizona.  
Credit is allowed by Arizona for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales ARE exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

## **ARKANSAS**

6% sales tax rate.

Credit is allowed by Florida for tax paid in Arkansas.  
No credit is allowed by Arkansas for tax paid in Florida.

Sales tax is imposed on new or used motor vehicles with a taxable purchase price of \$4,000.00 or greater. Credit for trade-in allowed. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

## **CALIFORNIA**

7.50% sales tax rate (effective January 1, 2013).

Credit is allowed by Florida for tax paid in California.  
Credit is allowed by California for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle. NO credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

## **COLORADO**

2.9% sales tax rate.

Credit is allowed by Florida for tax paid in Colorado.  
Credit is allowed by Colorado for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

## **CONNECTICUT**

6.35% sales tax rate. 7% for motor vehicles with a sales price that exceeds \$50,000.

Credit is allowed by Florida for tax paid in Connecticut.  
Credit is allowed by Connecticut for tax paid in Florida.

Tax is calculated on the sales price of a motor vehicle, less credit for trade-in when purchased from a licensed motor vehicle dealer. Occasional or isolated sales are NOT exempt. Commercial trucks, truck tractors, tractors, semi-trailers, and vehicles used in combination therewith are exempt if the gross vehicle weight rating is in excess of 26,000 lbs. or the vehicle is used exclusively in interstate commerce. Sales of motor vehicles to resident military personnel are NOT exempt.

## **DELAWARE**

No sales tax rate.

Credit is allowed by Florida for the motor vehicle document fee paid in Delaware.  
Credit is allowed by Delaware for tax paid in Florida, if the vehicle was titled in Florida and retitled in Delaware within 90 days from date of the Florida title.

The document fee is 3.75%. This fee is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

## **DISTRICT OF COLUMBIA**

No sales tax rate.

No credit is allowed by Florida for the motor vehicle excise tax paid in the District of Columbia.  
No credit is allowed by the District of Columbia for tax paid in Florida.

A motor vehicle excise tax is imposed as follows: 6% of the fair market value of new & used vehicles 3,499 lbs. or less; 7% of the fair market value of new & used vehicles 3,500 lbs. to 4,999 lbs.; 8% of the fair market value for new & used vehicles 4,999 lbs. or more. There is no excise tax on hybrid vehicles. No credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

## FLORIDA

6% sales tax rate.  
[REFER to this document (under other states) for tax credit provisions.]

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

## GEORGIA

No sales tax rate effective March 1, 2013, for most motor vehicles. However, a 4% sales tax rate will still be imposed by Georgia on its non-titled motor vehicles, such as pull-behind trailers and pull-behind campers.

Credit is allowed by Florida for sales tax paid in Georgia, but credit is NOT allowed for the Title Ad Valorem Tax Fee.

Effective March 1, 2013, no credit is allowed by Georgia for sales tax paid in Florida on most motor vehicles.

Credit is allowed by Georgia for sales tax paid in Florida on certain motor vehicles, such as pull-behind trailers and pull-behind campers.

Effective March 1, 2013, a 6.5% Title Ad Valorem Tax Fee is calculated on the greater of the sales price and the value listed in the Georgia ad valorem assessment manual for a new motor vehicle, less trade-in, rebate, and cash discount. For a used motor vehicle, the tax is based on the value listed in the Georgia ad valorem assessment manual, less credit for trade-in. Occasional or isolated sales ARE exempt from sales tax, but NOT exempt from the Title Ad Valorem Tax Fee. Sales of motor vehicles to resident military personnel are NOT exempt.

Therefore, when a Georgia resident purchases and takes delivery of a motor vehicle in Florida, provided the required nonresident documentation is obtained, no Florida sales tax or ad valorem tax fee is to be imposed by the Florida dealer. To be noted, the ad valorem tax fee does not apply to certain vehicles that the State of Florida considers to be motor vehicles. These vehicles are pull-behind trailers and pull-behind campers. Because the State of Georgia does not impose the ad valorem tax fee on such vehicles and continues to impose Georgia sales tax, a Florida dealer that sells these types of vehicles to Georgia residents taking delivery in Florida should charge Florida sales tax. Provided the applicable documentation for a nonresident is collected, the dealer should charge Florida sales tax at the rate of 4%, effective March 1, 2013.

## HAWAII

No sales tax rate.

No credit is allowed by Florida for the general excise tax paid in Hawaii.

Credit is allowed by Hawaii for tax paid in Florida.

4% or 4.5% general excise tax (depending upon county) is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales ARE exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

## IDAHO

6% sales tax rate.

Credit is allowed by Florida for tax paid in Idaho.

Credit is allowed by Idaho for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles with a maximum gross registered weight over 26,000 lbs. that are registered under the I.R.P. and used as part of a fleet with over 10% of miles outside Idaho are exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

## ILLINOIS

6.25% sales tax rate.

Credit is allowed by Florida for tax paid in Illinois.

Credit is allowed by Illinois for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt; however, the tax is determined by the purchase price or fair market value of the vehicle and the age of the vehicle (see Table A and Table B listed below). Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

**Table A**

**Vehicles purchased for less than \$15,000:**

<b>Vehicle Age in Years</b>	<b>Tax</b>
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
	<b>Tax</b>
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

**Table B**

**Vehicles purchased for \$15,000 or more:**

<b>Purchase Price</b>	<b>Tax</b>
\$15,000 to \$19,999	\$ 750
\$20,000 to \$24,999	\$ 1,000
\$25,000 to \$29,999	\$ 1,250
\$30,000 or more	\$ 1,500

**INDIANA**

7% sales tax rate.

Credit is allowed by Florida for tax paid in Indiana.  
Credit is allowed by Indiana for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

**IOWA**

No sales tax rate.

Credit is allowed by Florida for the registration fee paid in Iowa.  
Credit is allowed by Iowa for tax paid in Florida.

Motor vehicles are subject to a one time registration fee of 5% of the sales or lease price of the vehicle. The registration fee is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Trucks, trailers, and semi-trailers registered with a gross weight of 13 tons or more and used in interstate commerce are exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

**KANSAS**

6.3% sales tax rate.

Credit is allowed by Florida for tax paid in Kansas.  
Credit is allowed by Kansas for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

**KENTUCKY**

No sales tax rate (applies only to Kentucky residents).

Credit is allowed by Florida for the motor vehicle usage tax paid by a Kentucky resident in Kentucky. Credit is also allowed by Florida for the sales tax paid in Kentucky by a Florida resident.  
Credit is allowed by Kentucky for tax paid in Florida.

A 6% motor vehicle usage tax is imposed on new and used motor vehicles. If it is a new vehicle, no credit for trade-in is allowed. If it is a used vehicle, credit for trade-in is allowed, if the trade-in was previously registered in Kentucky. The tax is based on 90% of the manufacturer's suggested retail price (MSRP) or the total selling price, provided the buyer and seller complete a notarized affidavit attesting to the total consideration. Occasional or isolated sales ARE exempt. NOTE: Mobile homes, trailers, and boats are subject to 6% sales tax. Credit is allowed by Florida on mobile homes, trailers, and boats. Sales of motor vehicles to resident military personnel are NOT exempt.

**LOUISIANA**

4% sales tax rate.

Credit is allowed by Florida for tax paid in Louisiana.  
Credit is allowed by Louisiana for tax paid in Florida.

Tax is calculated on the sales price of new or used motor vehicles, less credit for trade-in. Trucks and trailers over 26,000 lbs. used 80% of the time in interstate commerce are exempt. Occasional or isolated sales are NOT exempt. Local taxes authorized. New mobile homes are taxed at 4% of 54% of the purchase price. Used mobile homes are exempt whether sold by a dealer or an individual. Sales of motor vehicles to resident military personnel are NOT exempt.

**MAINE**

5% sales tax rate.

Credit is allowed by Florida for tax paid in Maine.  
Credit is allowed by Maine for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

**MARYLAND**

No sales tax rate.

Credit is allowed by Florida for the motor vehicle excise tax paid in Maryland.  
No credit is allowed by Maryland for tax paid in Florida.

A motor vehicle excise tax of 6% on fair market value (for a new or used vehicle from a motor vehicle dealer, fair market value equals the purchase price of the vehicle as certified by the dealer) - less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

**MASSACHUSETTS**

6.25% sales tax rate.

Credit is allowed by Florida for tax paid in Massachusetts.  
Credit is allowed by Massachusetts for tax paid in Florida.

Tax is calculated on the sales price of new or used motor vehicles. Credit for trade-in allowed when motor vehicle traded in is to a registered dealer. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **MICHIGAN**

6% sales tax rate.

Credit is allowed by Florida for tax paid in Michigan.  
Credit is allowed by Michigan for tax paid in Florida.

Tax is calculated on the sales price of new or used motor vehicles. No credit for trade-in. Occasional or isolated sales are NOT exempt. Concrete mixing trucks used for industrial purposes are exempt. Commercial trucks with 2 axles and GVW of 10,000 lbs. or a power unit having 3 or more axles are exempt when purchased by an interstate motor carrier or rented or leased to an interstate motor carrier and used in interstate commerce. Sales of motor vehicles to resident military personnel are NOT exempt.

### **MINNESOTA**

6.5% sales tax rate.

Credit is allowed by Florida for tax paid in Minnesota.  
Credit is allowed by Minnesota for tax paid in Florida.

Tax is calculated on the sales price of new and used motor vehicles, less credit for trade-in. Used vehicles that are 10 years old or older are taxed at a flat \$10.00, if the sales price is under \$3000. Occasional or isolated sales are NOT exempt. Local taxes authorized. Ambulances owned and operated by local governments are exempt. Ready mix concrete trucks are exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **MISSISSIPPI**

5% sales tax rate on motor vehicles and light trucks 10,000 lbs. or less; 3% on semi-trailers and trucks over 10,000 lbs.; 7% on motorcycles.

Credit is allowed by Florida for tax paid in Mississippi on any type of vehicle.

No credit is allowed by Mississippi for tax paid in Florida (except for mobile homes).

Tax is calculated on the sales price of new or used motor vehicles, less credit for trade-in. Occasional, casual, or isolated sales are NOT exempt, unless the motor vehicle being sold is 10 or more years after the date the vehicle was manufactured, or the vehicle being sold is a trailer. Sales of motor vehicles to resident military personnel are NOT exempt.

### **MISSOURI**

4.225% sales tax rate.

Credit is allowed by Florida for tax paid in Missouri.  
Credit is allowed by Missouri for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **MONTANA**

No sales tax rate.

No credit is allowed by Florida for tax paid in Montana.  
No credit is allowed by Montana for tax paid in Florida.

### **NEBRASKA**

5.5% sales tax rate.

Credit is allowed by Florida for tax paid in Nebraska.  
Credit is allowed by Nebraska for tax paid in Florida, up to 5.5%.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales of motor vehicles between individuals are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **NEVADA**

6.85%, 7.10%, 7.475%, 7.60%, 7.725%, or 8.10% sales tax rate (depending on county).

Credit is allowed by Florida for tax paid in Nevada.

Credit is allowed by Nevada for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales ARE exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **NEW HAMPSHIRE**

No sales tax rate.

No credit is allowed by Florida for tax paid in New Hampshire.

No credit is allowed by New Hampshire for tax paid in Florida.

### **NEW JERSEY**

7% sales tax rate.

Credit is allowed by Florida for tax paid in New Jersey.  
Credit is allowed by New Jersey for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Only commercial vehicles over 26,000 lb., 18,000 lb. for farm vehicles, or operated actively and exclusively in interstate commerce are not taxable. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **NEW MEXICO**

No sales tax rate.

Credit is allowed by Florida for the motor vehicle excise tax paid in New Mexico.

Credit is allowed by New Mexico for tax paid in Florida.

A 3% motor vehicle excise tax is imposed on new and used vehicles on sales price less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **NEW YORK**

4% sales tax rate.

Credit is allowed by Florida for tax paid in New York.

Credit is allowed by New York for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **NORTH CAROLINA**

No sales tax rate.

Credit is allowed by Florida for the highway use tax paid in North Carolina.

Credit is allowed by North Carolina for tax paid in Florida.

Motor vehicles are subject to a 3% highway use tax. Tax is calculated on the sales price of a new or used motor vehicle less credit for trade-in. \$1,000 maximum tax applies only to vehicles with a gross vehicle weight of over 26,000 lbs. Recreational vehicles are subject to a maximum tax of \$1,500 unless the recreational vehicle is over 26,000 lbs., which is subject to a \$1,000 maximum tax. Sales of motor vehicles to resident military personnel are NOT exempt.

### **NORTH DAKOTA**

No sales tax rate.

Credit is allowed by Florida for the motor vehicle excise tax paid in North Dakota.

Credit is allowed by North Dakota for tax paid in Florida.

A motor vehicle excise tax of 5% is imposed on the sales price of new and used motor vehicles less credit for trade-in. Occasional or isolated sales are NOT exempt. NOTE: New mobile homes are subject to 3% sales tax;

used mobile homes are not taxed; boats and off-road vehicles are subject to 5% sales tax. Sales of motor vehicles to resident military personnel ARE exempt when the resident military member is stationed outside North Dakota.

### **OHIO**

5.5% sales tax rate.

Credit is allowed by Florida for tax paid in Ohio.

Credit is allowed by Ohio for tax paid in Florida.

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. Occasional or isolated sales are NOT exempt. Local taxes authorized. Credit for trade-in allowed on new or used watercraft when another watercraft is given in trade and the seller is registered with the Ohio Department of Natural Resources. Sales of motor vehicles to resident military personnel are NOT exempt.

### **OKLAHOMA**

No sales tax rate.

Credit is allowed by Florida for the motor vehicle excise tax paid in Oklahoma.

No credit is allowed by Oklahoma for tax paid in Florida.

A 3.25% excise tax is imposed on new motor vehicles on the purchase price. The excise tax on used vehicles is \$20.00 on the first \$1,500.00 of the purchase price plus 3.25% of the remainder. No credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **OREGON**

No sales tax rate.

No credit is allowed by Florida for tax paid in Oregon.

No credit is allowed by Oregon for tax paid in Florida.

### **PENNSYLVANIA**

6% sales tax rate.

Credit is allowed by Florida for tax paid in Pennsylvania.

Credit is allowed by Pennsylvania for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **RHODE ISLAND**

7% sales tax rate.

Credit is allowed by Florida for tax paid in Rhode Island.

Credit is allowed by Rhode Island for tax paid in Florida.

Tax is calculated on the sales price of new or used motor vehicles. Trade-in credit allowed on automobiles and motor homes only. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt. Boats and mobile homes are not subject to tax.

### **SOUTH CAROLINA**

5% sales tax rate (\$300 maximum).

Credit is allowed by Florida for tax paid in South Carolina. Credit is allowed by South Carolina for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in (maximum \$300). Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **SOUTH DAKOTA**

No sales tax rate (on motor vehicles).

Credit is allowed by Florida for the motor vehicle excise tax paid in South Dakota. Credit is allowed by South Dakota for tax paid in Florida.

A 3% excise tax is calculated on the sales price of new and used motor vehicles with a credit allowed for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **TENNESSEE**

7% sales tax rate.

Credit is allowed by Florida for tax paid in Tennessee. Credit is allowed by Tennessee for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of trucks with maximum gross vehicle weight of 20,000 lbs. or more to common carriers holding common or contract authority by the federal government or other state regulatory agency for use in interstate commerce are exempt. Sales of motor vehicles to qualified military personnel ARE exempt.

### **TEXAS**

6.25% sales tax rate.

Credit is allowed by Florida for tax paid in Texas. Credit is allowed by Texas for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated

sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **UTAH**

4.70% sales tax rate.

Credit is allowed by Florida for tax paid in Utah. Credit is allowed by Utah for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **VERMONT**

6% purchase and use tax rate.

Credit is allowed by Florida for tax paid in Vermont. Credit is allowed by Vermont for tax paid in Florida.

Trade-in is allowed. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **VIRGINIA**

3% sales tax rate (\$35 minimum).

Credit is allowed by Florida for tax paid in Virginia. Credit is allowed by Virginia for tax paid in Florida.

\$35 minimum. No credit for trade-in. (A Virginia resident who purchases a vehicle in Florida will receive credit for the tax paid to Florida, but will owe additional tax to Virginia on the amount of the trade-in.) Occasional or isolated sales are NOT exempt. Trucks, tractor trucks, trailers, or semi-trailers with a gross vehicle weight rating of 26,001 lbs. or more are exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **WASHINGTON**

6.8% sales tax rate.

Credit is allowed by Florida for tax paid in Washington. Credit is allowed by Washington for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **WEST VIRGINIA**

5% sales tax rate (on motor vehicles over \$500). \$25 tax on motor vehicles less than \$500.

Credit is allowed by Florida for the tax paid in West Virginia, when sale is made through a motor vehicle dealer.

No credit is allowed by West Virginia for tax paid in Florida.

Tax is imposed on the sales price of new and used motor vehicles, when sold by a vehicle dealer. Vehicles not purchased from a registered dealer that are 2 years old or less are taxed on the current NADA loan value. Credit allowed for trade-in only if the vehicle being traded-in has been previously titled in West Virginia in the name of the owner who is applying for the title. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **WISCONSIN**

5% sales tax rate.

Credit is allowed by Florida for tax paid in Wisconsin. Credit is allowed by Wisconsin for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Local taxes authorized. Sales of motor vehicles to resident military personnel are NOT exempt.

### **WYOMING**

4% sales tax rate.

Credit is allowed by Florida for tax paid in Wyoming. Credit is allowed by Wyoming for tax paid in Florida.

Tax is calculated on the sales price of a new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are NOT exempt. Sales of motor vehicles to resident military personnel are NOT exempt.

### **TERRITORIES**

The full amount of Florida sales tax is imposed on the sales price of each motor vehicle to be exported to territories or foreign countries, when the motor vehicle is delivered to the purchaser or his representative in Florida. Tax does not apply if the motor vehicle is irrevocably committed to the exportation process at the time of sale, and such process is continuous and unbroken.

### **GUAM, PUERTO RICO**

The 6% Florida use tax will apply and be due on motor vehicles imported or caused to be imported from the territories of Guam and Puerto Rico for use, consumption, distribution, or storage to be used or consumed in Florida within 6 months from the date of purchase. The Florida use tax does not apply if a like tax equal to or greater than the amount levied by Florida law has been lawfully imposed

and paid in those territories. However, it shall be presumed that a motor vehicle used in the territories of Guam or Puerto Rico for 6 months or longer before being imported into Florida was not purchased for use in Florida.

### **AMERICAN SAMOA, VIRGIN ISLANDS**

The 6% Florida use tax will apply and be due on motor vehicles imported or caused to be imported from the territories of American Samoa and the Virgin Islands for use, consumption, distribution, or storage to be used or consumed in Florida. However, it shall be presumed that motor vehicles used in American Samoa or the Virgin Islands for 6 months or longer before being imported into Florida were not purchased for use in Florida.

### **FOREIGN COUNTRIES**

Tax shall apply and be due on any aircraft, boat, mobile home, motor vehicle, or other vehicle imported or caused to be imported from a foreign country into Florida for use, consumption, distribution, or storage to be used or consumed in Florida. It does not matter if the aircraft, boat, mobile home, motor vehicle, or other vehicle was used in another country for a period of six months or more prior to the time it is brought into Florida. Furthermore, tax paid in another country will not be recognized by the State of Florida when calculating the tax due.

The tax is calculated on the value of the vehicle at the time it is brought into Florida, not on the original purchase price.

### **References**

Sections 212.06(7) 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 our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.**

**For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 W Tennessee Street, Tallahassee, FL 32399-0112.**

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