

# Reciprocal - Non-Reciprocal Vehicle Tax Rate Chart

## January 2015

Nonresidents may not claim the nonresident purchaser exemption (Section 5, Box A of Form ST-556, Sales Tax Transaction Return) on purchases of motor vehicles or trailers that will be titled in a state that does not give Illinois residents a nonresident purchaser exemption on their purchases in that state of motor vehicles or trailers that will be titled in Illinois (i.e., there is no reciprocal exemption). Motor vehicles leased to nonresidents using drive-away permits or transferring out-of-state vehicle registration plates will be exempt, regardless of the purchaser's state of residence. See instructions for Form ST-556-LSE, Transaction Return for Leases, for more information about this exemption. As a condition of claiming this exemption, nonresident purchasers and lessees must certify that they are not residents of Illinois. See ST-588, Nonresidency Exemption Certification for Sales and Leases of Motor Vehicles and Trailers, available on our website at [tax.illinois.gov](http://tax.illinois.gov).

The chart below lists each state. It shows whether or not you must collect tax from purchasers from that state and, if so, the rate that you must use to compute tax due. Rates are subject to change. The information appearing below is current as of the date on this chart. Please refer to our website for the most current information. Reporting instructions are outlined in Informational Bulletins FY2005-13 and FY2006-11.

State	Two-letter state abbreviation	Must I collect tax?	Tax rate you must use (percent)
Alabama	AL	No	Exempt
Alaska	AK	No	Exempt
Arizona	AZ	Yes	5.60%
Arkansas	AR	No	Exempt
California	CA	Yes	6.25%
Colorado	CO	No	Exempt
Connecticut	CT	No	Exempt
Delaware	DE	No	Exempt
District of Columbia	DC	No	Exempt
Florida	FL	Yes	6.00%
Georgia	GA	No	Exempt
Hawaii	HI	Yes	4.00%
Idaho	ID	No	Exempt
Indiana	IN	Yes	6.25% (RV's & Cargo Trailers are exempt)
Iowa	IA	No	Exempt
Kansas	KS	No	Exempt
Kentucky	KY	No	Exempt
Louisiana	LA	No	Exempt
Maine	ME	No	Exempt
Maryland	MD	No	Exempt

State	Two-letter state abbreviation	Must I collect tax?	Tax rate you must use (percent)
Massachusetts	MA	Yes	6.25%
Michigan	MI	Yes	6.00%
Minnesota	MN	No	Exempt
Mississippi	MS	No	Exempt
Missouri	MO	No	Exempt
Montana	MT	No	Exempt
Nebraska	NE	No	Exempt
Nevada	NV	No	Exempt
New Hampshire	NH	No	Exempt
New Jersey	NJ	No	Exempt
New Mexico	NM	No	Exempt
New York	NY	No	Exempt
North Carolina	NC	No	Exempt
North Dakota	ND	No	Exempt
Ohio	OH	No	Exempt
Oklahoma	OK	No	Exempt
Oregon	OR	No	Exempt
Pennsylvania	PA	No	Exempt
Rhode Island	RI	No	Exempt
South Carolina	SC	Yes	5.00%, up to a maximum of \$300
South Dakota	SD	No	Exempt
Tennessee	TN	No	Exempt
Texas	TX	No	Exempt
Utah	UT	No	Exempt
Vermont	VT	No	Exempt
Virginia	VA	No	Exempt
Washington	WA	No	Exempt
West Virginia	WV	No	Exempt
Wisconsin	WI	No	Exempt
Wyoming	WY	No	Exempt