Illinois Department of Revenue

ST-58 Non-Reciprocal Vehicle Tax Rate Chart for Illinois Dealers

April 2026

What are "reciprocal" and "non-reciprocal" states?

"Reciprocal states" are states that allow for a **full** nonresident purchaser exemption from paying that state's sales or use tax on a motor vehicle purchase. "Non-reciprocal states" do **not** allow a full nonresident purchaser exemption and require some amount of tax to be paid to their state in addition to the tax that will be paid when the purchaser brings the vehicle back to their home state.

The chart below lists all **non-reciprocal states** and shows the tax rate you must use when calculating the tax due for purchasers from those states. These rates can change, so please check our website for the most up-to-date information.

Important: The chart does not include reciprocal states. If you sell a motor vehicle or trailer to a nonresident from a reciprocal state, you may be able to claim the nonresident purchaser exemption if the buyer takes possession in Illinois and you issue a drive-away permit or the buyer transfers out-of-state plates to the vehicle. The buyer must also provide a nonresidency certification (Form ST-588 or equivalent).

When should this chart be used?

Use this chart when you need to determine whether a nonresident purchaser can claim the nonresident purchaser exemption on Form ST-556, Sales Tax Transaction Return.

Individuals who live outside Illinois cannot claim this exemption if their home state does not offer the same exemption to Illinois residents. In other words, if the other state does not allow Illinois residents to buy a vehicle there tax-free for use in Illinois, then a resident of that state cannot claim the exemption in Illinois.

Leased motor vehicles are treated differently. If a nonresident is leasing a vehicle and uses a drive-away permit or transfers out-of-state license plates, the lease is exempt no matter where the person lives. For details on lease exemptions, see the instructions for Form ST-556-LSE.

Anyone claiming this exemption—whether buying or leasing—must certify that they are not an Illinois resident. This certification is made on Form ST-588, Nonresidency Exemption Certification for Sales and Leases of Motor Vehicles and Trailers, available at tax.illinois.gov.

Note: Watercraft, aircraft, manufactured/mobile homes, and ATVs cannot be issued drive-away permits. These items are not exempt when a nonresident takes possession of them in Illinois.

Nonresidents living in the states listed in the chart below may be able to claim a tax credit in their home state for taxes paid in Illinois.

State	Two-letter state abbreviation	Tax rate you must use (percentage)
Arizona	AZ	5.60%
California	CA	6.25%
Florida	FL	6.00%
Hawaii	HI	4.00%
Indiana	IN	6.25% (RV's & Cargo Trailers are exempt)
Massachusetts	MA	6.25%
Michigan	MI	6.00%
South Carolina	SC	5.00% (up to a maximum of $500)

Examples:

Sale to a Purchaser from a Reciprocal State

Buyer A lives in Georgia and buys a vehicle from a licensed Illinois dealer. Because Georgia is a **reciprocal** state, the Illinois dealer does not collect Illinois sales tax. The dealer files Form ST-556, Sales Tax Transaction Return, marks the nonresident purchaser exemption (Section 5, Box A), provides all required information, and does not remit tax. Buyer A takes the vehicle back to Georgia and pays all applicable taxes to Georgia.

Sale to a Purchaser from a Non-reciprocal State

Buyer B lives in Florida and buys a vehicle from a licensed Illinois dealer. Because Florida is a **non-reciprocal** state, the Illinois dealer must collect Illinois sales tax. The dealer collects tax at a rate of 6.00% (based on the ST-58 chart) and remits it to Illinois on Form ST-556, Sales Tax Transaction Return. Buyer B then takes the vehicle to Florida, titles and registers it there, and receives credit for the 6.00% tax already paid to Illinois. Buyer B pays any additional Florida sales or use tax at that time.

Where can I find additional information?

Refer to ST-9, A Guide for Reporting Sales Using Form ST-556, Sales Tax Transaction Return, for more information.

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