

# **Attachment 6**

## **State and Local Tax Table**

**Attachment 6: State and Local Tax Table**

State	State Tax Rate	Avg. Local Tax Rate	Combined Rate/Formula
Alabama	2.00%	1.88%	3.88%
Alaska	None	1.78%	1.78%
Arizona	5.60%	2.65%	8.25%
Arkansas	6.50%	2.80% (on first \$2,500)	6.50% + \$70
California	7.50%	0.98%	8.48%
Colorado	2.90%	4.62%	7.52%
Connecticut	6.35% (vehicles under \$50,000) or 7.75% (vehicles over \$50,000)	0.00%	6.35% (vehicles under \$50,000) or 7.75% (vehicles over \$50,000)
Delaware	4.25%	0.00%	4.25%
District of Columbia	7.00% (vehicles 3,500 - 4,999 lbs.) or 8.00% (vehicles 5,000 lbs. or above)	0.00%	7.00% (vehicles 3,500 - 4,999 lbs.) or 8.00% (vehicles 5,000 lbs. or above)
Florida	6.00%	0.66% (first \$5,000)	6.00% + \$33.00
Georgia	7.00%	0.00%	7.00%
Hawaii	4.17% - 4.71%	0.00%	4.44%
Idaho	6.00%	0.00%	6.00%
Illinois	6.25%	2.39%	8.64%
Indiana	7.00%	0.00%	7.00%
Iowa	5.00%	0.00%	5.00%
Kansas	6.50%	2.10%	8.60%
Kentucky	6.00%	0.00%	6.00%
Louisiana	5.00%	5.00%	10.00%
Maine	5.50%	0.00%	5.50%
Maryland	6.00%	0.00%	6.00%
Massachusetts	6.25%	0.00%	6.25%
Michigan	6.00%	0.00%	6.00%
Minnesota	6.50%	0.00%	6.50%
Mississippi	5.00%	0.00%	5.00%
Missouri	4.23%	3.64%	7.86%
Montana	0.00%	0.00%	0.00%
Nebraska	5.50%	1.37%	6.87%
Nevada	6.85%	1.13%	7.98%
New Hampshire	0.00%	0.00%	0.00%
New Jersey	7.00%	0.00%	7.00%
New Mexico	3.00%	0.00%	3.00%
New York	4.00%	4.49%	8.49%
North Carolina	3.00%	0.00%	3.00%
North Dakota	5.00%	0.00%	5.00%
Ohio	5.75%	1.39%	7.14%
Oklahoma	3.25% (new vehicles) or \$20 on first \$1,500 +3.25% on balance (used vehicles)	0.00%	3.25% * (vehicle value - \$1,500) + \$20
Oregon	0.00%	0.00%	0.00%

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Pennsylvania	6.00%	1.50%	7.50%
Rhode Island	7.00%	0.00%	7.00%
South Carolina	5.00% (capped at \$300)	0.00%	5.00% (capped at \$300)
South Dakota	4.00%	0.00%	4.00%
Tennessee	7.00%	2.75% (on first \$3,200)	7.00% + \$88
Texas	6.25%	0.00%	6.25%
Utah	5.95%	0.74%	6.69%
Vermont	6.00%	0.17%	6.17%
Virginia	4.15%	0.00%	4.15%
Washington	6.80%	2.39%	9.19%
West Virginia	5.00%	0.00%	5.00%
Wisconsin	5.00%	0.41%	5.41%
Wyoming	4.00%	1.42%	5.42%