

Provided by William S. Smith, Esq., on behalf of the Vermont Truck & Bus Association
02/19/2016, data provided by the American Trucking Association

**SUMMARY CHART 1:
State Sales Tax Treatment
Of Motor Carrier Rolling Stock
As of July 1, 2014**

<u>State</u>	<u>Tax Treatment</u>	<u>Restrictions & Remarks</u>
Alabama	taxable	lower tax rate for motor vehicles
Alaska	exempt	no sales tax levied
Arizona	exempt	trailing equipment taxable
Arkansas	exempt	
California	exempt	interstate use tax exemption
Colorado	exempt	low-emission vehicles only
Connecticut	exempt	
Delaware	taxable	fleets titled elsewhere exempt
D.C.	taxable	
Florida	taxable	tax on for-hire interstate fleets apportioned
Georgia	exempt	interstate only
Hawaii	taxable	
Idaho	exempt	interstate only
Illinois	exempt	interstate for-hire only
Indiana	exempt	for-hire only
Iowa	exempt	interstate only
Kansas	exempt	interstate for-hire only
Kentucky	exempt	
Louisiana	exempt	interstate for-hire only
Maine	exempt	interstate for-hire only
Maryland	exempt	trailing equipment taxable
Massachusetts	taxable	
Michigan	exempt	interstate for-hire only
Minnesota	taxable	tax on interstate fleets apportioned
Mississippi	exempt	interstate only
Missouri	exempt	
Montana	exempt	
Nebraska	exempt	for-hire only
Nevada	taxable	
New Hampshire	exempt	no sales tax levied
New Jersey	exempt	
New Mexico	taxable	lower tax rate for motor vehicles
New York	exempt	interstate only
North Carolina	taxable	tax capped at \$1000; tax on vehicles titled elsewhere \$150
North Dakota	taxable	tax on interstate fleets apportioned; vehicles titled elsewhere exempt

State Sales Tax Treatment Of Motor Carrier Rolling Stock

-- continued --

<u>State</u>	<u>Tax Treatment</u>	<u>Restrictions & Remarks</u>
Ohio	exempt	for-hire only
Oklahoma	exempt	tax capped at \$10
Oregon	exempt	no sales tax levied
Pennsylvania	exempt	for-hire only
Rhode Island	exempt	interstate only
South Carolina	taxable	tax capped at \$300
South Dakota	taxable	lower tax rate for motor vehicles; tax on interstate fleets apportioned
Tennessee	exempt	interstate for-hire only
Texas	exempt	interstate only
Utah	exempt	interstate only
Vermont	taxable	tax capped at \$1850 for power units
Virginia	exempt	
Washington	exempt	interstate for-hire only
West Virginia	exempt	
Wisconsin	exempt	for-hire only
Wyoming	exempt	interstate for-hire only

NOTE: *This chart is intended as a quick reference only. The summary format requires the omission of many details, which may be critical.*