

SALES OF MOTOR VEHICLES TO NONRESIDENTS

NONRESIDENT STATE TAX RATE SCHEDULES and

ARIZONA COUNTY TAX RATE SCHEDULES

REVISED JUNE 1, 2013*

*** THIS DOCUMENT IS REVISED PRIMARILY TO REFLECT THE DECREASE IN THE ARIZONA TRANSACTION PRIVILEGE TAX RATE FROM 6.6% TO 5.6% EFFECTIVE JUNE 1, 2013**

For use in completing **WORKSHEET A/B** to compute the Arizona State Transaction Privilege Tax (adjusted to the **state** tax rate of the nonresident's state), County Excise Tax, and Form TPT-1 Deduction Amounts. Arizona Transaction Privilege Tax Procedure **TPP 08-1** (www.azdor.gov/Business/TransactionPrivilegeTax/MotorVehicleSales.aspx) addresses all sales to nonresidents from certain states that qualify for full or partial exemption from Arizona transaction privilege tax.

Enter the nonresident's state tax rate on LINE 2 of the WORKSHEET:

STATE	TAX %	ENTER:
AL	2.0%	0.020
AK	0.0%	0.000
CO	2.9%	0.029
HI	4.0%	0.040
IA	5.0%	0.050
LA	4.0%	0.040
ME	5.0%	0.050
MO	4.225%	0.04225

STATE	TAX %	ENTER:
MT	0.0%	0.000
NE	5.50%	0.055
NH	0.00%	0.000
NM	3.00%	0.030
NY	4.00%	0.040
NC	3.00%	0.030
ND	5.00%	0.050
OH	5.50%	0.055

STATE	TAX %	ENTER:
OR	0.00%	0.000
SC	5.00%	0.050
SD	3.00%	0.030
UT	4.70%	0.047
WI	5.00%	0.050
WY	4.00%	0.040

*MAXIMUM S.C. TAX IS \$300

Enter the applicable Arizona county tax rate on LINE 4 of the WORKSHEET:

COUNTY	TAX %	ENTER:
APA	0.5%	0.005
COH	0.5%	0.005
COC	1.125%	0.01125
GLA	1.00%	0.010
GRA	0.5%	0.005

COUNTY	TAX %	ENTER:
GRN	0.5%	0.005
LAP	2.00%	0.020
MAR	0.7%	0.007
MOH	0.25%	0.0025
NAV	0.50%	0.005

COUNTY	TAX %	ENTER:
PMA	0.50%	0.005
PNL	1.10%	0.011
STC	1.00%	0.010
YAV	0.75%	0.0075
YMA	1.10%	0.011

Nonresidents from AR, DE, D.C., GA, MD, MS, OK, VA and WV: These states do not provide "reciprocity" for taxes paid in Arizona. (In other words, these states do not allow a credit for tax paid in Arizona) A.R.S. § 42-5061(A)(28)(a) provides an exemption from Arizona transaction privilege tax and county excise tax for motor vehicle sales to nonresidents who are from these states. See Arizona Transaction Privilege Tax Procedure **TPP 08-1** for information and documentation requirements.

Nonresidents from CA, CT, FL, ID, IL, IN, KS, KY, MA, MI, MN, NV, NJ, PA, RI, TN, TX, VT, and WA: Because these states have higher tax rates than Arizona's 5.6% transaction privilege tax rate, motor vehicle sales to nonresidents from these states are subject to Arizona taxes if the nonresident purchaser takes possession of the vehicle in Arizona. These states will allow a credit for the **state** tax paid in Arizona when the nonresident registers the vehicle in his or her home state.