



**pennsylvania**

DEPARTMENT OF REVENUE

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## PENNSYLVANIA SALES AND USE TAX CREDIT CHART

*Information as of  
January 30, 2019*

STATE	STATE SALES TAX RATE <small>(excluding local sales tax rate)</small>	Reciprocity Status - Credit allowed against PA sales tax except as noted below (see guidelines).		NOTES (see next page)
		Property Except Vehicles	Vehicles	
ALABAMA	4%		2%	
ALASKA	NONE	NONE	NONE	
ARIZONA	5.6%			
ARKANSAS	6.5%			
CALIFORNIA	7.5%			1
COLORADO	2.9%			
CONNECTICUT	6.35%			
DELAWARE	NONE	NONE	NONE	2
DIST. OF COLUMBIA	6%		NONE	3
FLORIDA	6%			
GEORGIA	4%			
HAWAII	4%			
IDAHO	6%			
ILLINOIS	6.25%			
INDIANA	7%			
IOWA	6%		NONE	4
KANSAS	6.5%			
KENTUCKY	6%			
LOUISIANA	4.45%			5
MAINE	5.5%			
MARYLAND	6%		LEASE ONLY	6
MASSACHUSETTS	6.25%			
MICHIGAN	6%			
MINNESOTA	6.875%			
MISSISSIPPI	7%		5%	
MISSOURI	4.225%			
MONTANA	NONE	NONE	NONE	
NEBRASKA	5.5%			
NEVADA	6.85%			
NEW HAMPSHIRE	NONE	NONE	NONE	
NEW JERSEY	6.625%			7
NEW MEXICO	5.125%		NONE	8
NEW YORK	4%		NONE	9
NORTH CAROLINA	4.75%		NONE	10
NORTH DAKOTA	5%		NONE	11
OHIO	5.75%			
OKLAHOMA	4.5%		NONE	12
OREGON	NONE	NONE	NONE	
RHODE ISLAND	7%			
SOUTH CAROLINA	6%			13
SOUTH DAKOTA	4.5%		NONE	14
TENNESSEE	7%			
TEXAS	6.25%			
UTAH	4.85%			15
VERMONT	6%			
VIRGINIA	4.3%			16
WASHINGTON	6.5%			
WEST VIRGINIA	6%		NONE	17
WISCONSIN	5%			
WYOMING	4%			

## GUIDELINES

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- Pennsylvania law allows a credit for sales and use tax legally owed and paid to another state, provided the other state grants a substantially similar credit for sales tax paid to Pennsylvania.
- Pennsylvania will recognize a credit for local sales and use tax paid to another state, only if the tax is collected by that state and paid under a provision of state law. This chart does not include local sales tax rates.
- The amount of the credit is equal to the tax paid to another reciprocal state, except that the credit may not exceed 6 percent statewide, 8 percent in Philadelphia and 7 percent in Allegheny county.
- Taxpayers who claim credits must present evidence showing the amount of sales tax paid to other states with legal claim to the tax.

## NOTES

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- 1) **California** - California imposes an additional statewide 1 percent local sales tax.
- 2) **Delaware** - Pennsylvania does not grant credit for payment of Delaware's 2.75 percent vehicle registration fee.
- 3) **District of Columbia** - District of Columbia imposes an excise tax on the purchase price of motor vehicles. District of Columbia does not grant credit for sales tax paid to Pennsylvania on motor vehicles.
- 4) **Iowa** - Retail sales of motor vehicles are exempt from sales tax and subject to a 5 percent one-time registration fee.
- 5) **Louisiana** - Rate decreased from 4.0 percent to 4.45 percent as of July 1, 2018 through June 30, 2025.
- 6) **Maryland** - Maryland imposes an excise tax on the purchase price of motor vehicles. Maryland does not grant credit for sales tax paid to Pennsylvania on motor vehicles.
- 7) **New Jersey** - Rate decreased from 7.0 percent to 6.625 as of January 1, 2018.
- 8) **New Mexico** - New Mexico imposes an excise tax on the purchase price of motor vehicles. New Mexico does not grant credit for sales tax paid to Pennsylvania on motor vehicles.
- 9) **New York** - New York does not grant credit for sales tax paid to Pennsylvania on motor vehicles.
- 10) **North Carolina** - Retail sales of motor vehicles are exempt from sales tax.
- 11) **North Dakota** - North Dakota imposes an excise tax on the purchase price of motor vehicles. North Dakota does not grant credit for sales tax paid to Pennsylvania on motor vehicles.
- 12) **Oklahoma** - Oklahoma does not grant credit for sales tax paid to Pennsylvania on motor vehicles.
- 13) **South Carolina** - Retail sales of motor vehicles are exempt from sales tax and subject to the Infrastructure Maintenance Fee as of July 1, 2017.
- 14) **South Dakota** - Rate increased from 4.0 percent to 4.5 as of June 1, 2016. South Dakota imposes an excise tax on the purchase price of motor vehicles.
- 15) **Utah** - Rate increased from 4.70 percent to 4.85 as of April 1, 2019.
- 16) **Virginia** - Virginia imposes an additional statewide 1 percent local sales tax.
- 17) **West Virginia** - West Virginia does not grant credit for sales tax paid to Pennsylvania on motor vehicles.