

**Comparative State Sales & Property Taxes on Motor Carrier Rolling Stock  
As of January 2011**

State	Rolling Stock:				Parts for Rolling Stock:			Total Sales Tax Paid	Rank of Total Sales Tax Paid	Property Tax Paid on Rolling Stock	Rank of Property Tax Paid on Rolling Stock
	Sales Tax Rate	Rank of Sales Tax Rates	Sales Tax Paid	Rank of Sales Tax Paid	Sales Tax Rate	Rank of Sales Tax Rates	Sales Tax Paid				
Alabama	2%	17	\$450	14	4%	21	\$200	\$650	13	\$803	11
Alaska	No tax				No Tax					Exempt	
Arizona	Exempt				Exempt					(1)	
Arkansas	6%	4	\$117	17	6%	7	\$300	\$417	17	\$1,022	13
California	6.25%	3	\$1,406	3	6.25%	5	\$313	\$1,719	3	(1)	
Colorado	2.9%	15	\$653	11	2.9%	28	\$145	\$798	12	(1)	
Connecticut	Exempt				6%	7	\$300	\$300	20	Exempt	
Delaware	2.75%	16	\$619	13	No Tax			\$619	14	Exempt	
Florida	6%	4	\$1,350	4	6%	7	\$300	\$1,650	4	Exempt	
Georgia	Exempt				Exempt					\$3,780	6
Hawaii	4%	10	\$900	7	4%	21	\$200	\$1,100	7	Exempt	
Idaho	Exempt				6%	7	\$300	\$300	20	Exempt	
Illinois	Exempt				Exempt					Exempt	
Indiana	Exempt				Exempt					(1)	
Iowa	Exempt				5%	13	\$250	\$250	22	Exempt	
Kansas	Exempt				Exempt					\$399	9
Kentucky	Exempt				Exempt					(1)	8
Louisiana	Exempt				4%	21	\$200	\$200	26	Exempt	
Maine	Exempt				5%	13	\$250	\$250	22	\$3,720 (2)	1
Maryland	Exempt				Exempt					Exempt	
Massachusetts	5%	8	\$1,125	5	5%	13	\$250	\$1,375	5	\$3,263	2
Michigan	Exempt				Exempt					Exempt	
Minnesota	6.50%	1	\$1,463	1	6.5%	3	\$325	\$1,788	1	Exempt	
Mississippi	3%	11	\$675	8	7%	1	\$350	\$1,025	8	Exempt	
Missouri	Exempt				Exempt					\$2,022	14
Montana	No tax				No Tax					(1)	
Nebraska	Exempt				Exempt					Exempt	
Nevada	6.50%	1	\$1,463	1	6.5%	3	\$325	\$1,788	1	(1)	
New Hampshire	No tax				No Tax					\$2,800	4
New Jersey	Exempt				Exempt					Exempt	
New Mexico	3%	11	\$675	8	5%	13	\$250	\$925	10	Exempt	

New York	Exempt				Exempt					Exempt	
North Carolina	3%	<b>11</b>	\$363	<b>15</b>	4.5%	<b>19</b>	\$225	\$588	<b>15</b>	\$1,064	<b>10</b>
North Dakota	5%	<b>8</b>	\$1,125	<b>5</b>	5%	<b>13</b>	\$250	\$1,375	<b>5</b>	Exempt	
Ohio	Exempt				Exempt					Exempt	
Oklahoma (3)	Exempt				4.5%	<b>19</b>	\$225	\$225	<b>25</b>	Exempt	
Oregon	No Tax				No Tax					Exempt	
Pennsylvania	Exempt				Exempt					Exempt	
Rhode Island	Exempt				7%	<b>1</b>	\$350	\$350	<b>18</b>	Exempt	
South Carolina	6%	<b>4</b>	\$150	<b>16</b>	6%	<b>7</b>	\$300	\$450	<b>16</b>	\$3,943	<b>7</b>
South Dakota	3%	<b>11</b>	\$675	<b>8</b>	4%	<b>21</b>	\$200	\$875	<b>11</b>	Exempt	
Tennessee	Exempt				3.75%	<b>27</b>	\$188	\$188	<b>29</b>	\$1,240	<b>12</b>
Texas	Exempt				6.25%	<b>5</b>	\$313	\$313	<b>19</b>	\$2,534	<b>5</b>
Utah	Exempt				4.7%	<b>18</b>	\$235	\$235	<b>24</b>	(1)	
Vermont	6%	<b>4</b>	\$645	<b>12</b>	6%	<b>7</b>	\$300	\$945	<b>9</b>	Exempt	
Virginia	Exempt				4%	<b>21</b>	\$200	\$200	<b>26</b>	\$2,146	<b>3</b>
Washington	Exempt				Exempt					Exempt	
West Virginia	Exempt				Exempt					(1)	
Wisconsin	Exempt				Exempt					Exempt	
Wyoming	Exempt				4%	<b>21</b>	\$200	\$200	<b>26</b>	(1)	

These figures represent the sales and property taxes paid in each state for a tractor-semitrailer combination operated by a regulated for-hire interstate motor carrier. For purposes of this comparison, the vehicle is assumed to operate all of its miles in the state in which it is based. The italicized figures represent amounts that are apportioned according to mileage traveled in the state.

The combination has a manufacturer's suggested retail price of \$110,000, its purchase price was \$90,000 (the tractor \$75,000, the trailer \$15,000), has a useful life of 4 years and is in its first year of operation. It is assumed to be worth \$75,000 on the retail market and \$58,000 as a trade-in. It requires \$5,000 worth of parts per year, including tires.

The sales taxes on the purchase of equipment, which are amortized over the useful life of the tractor and trailer, do not in each instance correspond to the tax rate, since some states cap the amount of tax due on a single transaction involving rolling stock. The extent of state sales tax exemptions for rolling stock varies greatly. Local sales taxes are not included here.

Property taxes, which tend to vary widely depending on locality, are calculated here for the capital city of each taxing state.

NOTES:

- (1) These states collect a fee in-lieu of property tax through the International Registration Plan on all interstate carriers operating in the state, as a part of the registration process.
- (2) Maine imposes an in-lieu fee on the equipment of all carriers entering the state, but allows no apportionment of tax to Maine-based carriers.
- (3) Oklahoma caps sales tax on rolling stock @ \$10.