

State Motor Vehicle Taxes and Fees, 2006

Passenger Automobiles

State	Principal Registration Fee	Renewal Payment Schedule	Registration Fee Special Features	Other Annual Fees	Motor-Vehicle-Specific Taxes	Certificate of Title
Alabama	\$23	Annual	One passenger vehicle owned by a retired member of the Alabama National Guard with 20 or more years of service is exempt from the registration fee. Effective January 1, 2005, any taxpayer who has registered his motor vehicle during the registration renewal months, and who later sells, totals, junks, or otherwise disposes of the motor vehicle during the registration renewal period, is entitled to a refund of the registration fees paid for the upcoming registration year.	\$1.25 issuance fee	None	\$15
Alaska	\$35	Annual	None	\$1 emission control inspection program fee; additional local fees may apply	None	\$5
Arizona	\$8	Annual	Alternative fuel vehicles with gross vehicle weight of \$12,000 pounds or less are assessed a \$5 annual registration fee	\$1.50 air quality research fee	Vehicle license tax (payable one-time) based on an assessed value of 60% of the manufacturer's base retail price reduced by 16.25% for each year since the vehicle was first registered in Arizona (15% before 8/1/98). Then, as of the Dec 1, 2000 reduction, the rate is calculated as \$2.80 (new vehicles)/\$2.89 (used vehicles) for each \$100 of the assessed value.	\$4
Arkansas	\$17-\$30 (based on weight)	Annual	None	None	None	\$1
California	\$31	Annual	None	\$6 highway patrol fee; additional local fees may apply	Vehicle license tax (payable one-time) of 0.65% of the vehicle's market value	\$15
Colorado	\$9.50-\$14.50 (based on model year)	Annual	None	\$1 emergency network fee; \$1 motorist insurance identification fee; \$1.50 county road and bridge fund fee; \$1.50 automobile inspection and adjustment program fee; \$2 county clerk fee; \$2 fee for cars with air conditioners	Specific ownership tax (payable annually) of 0.45%-2.10% (based on the number of years the vehicle has been in service) of the taxable value of the vehicle. After the 9th year, the tax is a flat \$3.	\$6.50
Connecticut	\$70	Biennial	Electric passenger vehicles are assessed a \$18 annual registration fee.	None	None	\$25

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Delaware	\$20	Annual	Disabled veterans are exempt from registration fees.	Vehicle document fee (payable one-time) of \$2.75 for each \$100 of the purchasing price (a flat fee of \$8 is assessed if the purchasing price is \$400 or less; \$13.75 if the purchasing price is \$401 to \$500).	None	\$15
District of Columbia	\$55-\$88 (based on weight)	Annual	None	\$10 vehicle inspection fee	Titling tax (payable one-time) of 6%-7% (based on weight) on the fair market value of the vehicle	\$10
Florida	\$14.50-\$32.50 (based on weight)	Annual	\$100 initial registration fee in addition to the first annual fee is also required. Nonresidents who are temporarily employed within Florida must apply for a 90-day or a 180-day temporary registration for a fee of \$40 for each 90-day period.	\$0.10 Emergency Medical Services Trust Fund fee; \$0.50 Real Time Vehicle Information Fee; \$0.50 Air Pollution Control Trust Fund fee; \$1.50 Transportation Disadvantaged Trust Fund fee; \$2 validation sticker fee	None	\$31.25
Georgia	\$20	Annual	None	None	None	\$18
Hawaii	\$20	Annual	None	Local fees may apply	Vehicle weight tax (payable annually) of \$0.0075-\$0.0125 per pound (based on weight). Vehicles over 10,000 pounds are assessed a \$150 flat fee.	\$5
Idaho	\$16.08-\$36.48 (based on model year)	Annual	None	\$1.25 emergency medical services fee; \$4 administrative fee	None	\$8
Illinois	\$78	Annual	Electric passenger vehicles are assessed a \$35 biennial registration fee.	None	Vehicle use tax (payable one-time) of \$25-\$390 (based on model year) for vehicles with a selling price of less than \$15,000. The tax is \$750-\$1,500 for vehicles with a selling price of \$15,000 or more.	\$65
Indiana	\$12	Annual	None	\$0.25 public service fee; additional \$3 local accident report fee may apply	License tax (payable annually) of \$12-\$532 (based on sale value and model year)	\$5
Iowa	1% of value plus 40 cents per cwt	Annual	Minimum registration fee of \$10. The registration fee is reduced periodically once the vehicle is more than 5 years old. Electric vehicles are assessed an annual registration fee of \$25 (\$15 after 5 years). Effective July 1, 2005, a refund of unexpired motor vehicle registration fees is allowed to a vehicle owner who moves out of state.	None	None	\$15

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Kansas	\$25-\$35 (based on weight)	Annual	Electric passenger vehicles are assessed a \$13 annual registration fee.	\$2.25 service fee; additional local fees may apply	None	\$3.50
Kentucky	\$11.50	Annual	None	\$2 administrative fee	None	\$6
Louisiana	See Special Features	Annual	Registration fee of \$10 if the actual value of the vehicle is \$10,000 or less or \$10 plus \$1 per each \$1,000 of actual value over \$10,000.	\$2 handling fee	None	\$18.50
Maine	\$25	Annual	None	Local fees may apply	Excise tax (payable one-time) of 4-24 mills (based on model year) per each \$1 of list price; minimum tax of \$5	\$15
Maryland	\$50.50-\$76.50 (based on weight)	Annual	None	\$1 fee for registrations issued by a county agent; \$11 Emergency Medical Services System surcharge	5% titling tax (payable one-time) on the fair market value of the vehicle	\$23
Massachusetts	\$30	Biennial	None	None	Excise tax (payable one-time) of \$25 per each \$1,000 of the vehicle's valuation	\$50
Michigan	\$29-\$95+ (based on weight)	Annual	Vehicles over \$10,000 pounds are assessed a registration fee of \$0.90 per 100 pounds plus an additional processing fee of \$5	\$0.50 tire disposal surcharge for every certificate of title that is issued	None	\$10
Minnesota	See Special Features	Annual	\$10 plus 1.25% of the "base value." The "base value" is the manufacturer's suggested retail price for the vehicle, including destination charge, less any options. The 1.25% tax is computed on 100% of the base value during the first and second years of vehicle life, 90% during the third and fourth years, 75% during the fifth and sixth years, 60% during the seventh year, 40% during the eighth year, 30% during the ninth year, 10% during the tenth year. A flat fee of \$25, rather than the 1.25% tax, is imposed during the eleventh and subsequent years.	None	None	\$2
Mississippi	\$15	Annual	A resident who is the unremarried surviving spouse of a member of the Armed Forces or National Guard who died while on active duty is exempt from the registration fee.	None	None	\$4
Missouri	\$18-\$51 (based on horsepower)	Annual	None	None	None	\$8.50
Montana	\$5-\$10 (based on weight)	Annual	Vehicles owned by ex-prisoners of war or their unremarried surviving spouses or disabled veterans are exempt from the registration fee. Electric passenger vehicles are assessed a \$10 annual registration fee.	\$1 fee for the statewide motor vehicle computer system; \$1.50 weed control fee	None	\$4

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Nebraska	\$15	Annual	None	\$5 administrative fee; \$20-\$30 (based on value) motor vehicles fee	Motor vehicle tax (payable annually) of \$60-\$1,460 (first year vehicle, based on value); the tax declines with each subsequent vehicle year	\$10
Nevada	\$33	Annual	None	\$0.50 license decal fee	Government services tax (payable annually) equal to \$0.04 per each \$1 of 35% of the manufacturer's suggested retail price for the vehicle	\$20
New Hampshire	\$25.20-\$49.20+ (based on weight)	Annual	Vehicles over \$8,000 pounds are assessed a registration fee of \$0.90 per 100 pounds	None	None	\$25
New Jersey	\$14-\$51 (based on weight and model year)	Annual	None	\$2.50 inspection fee; \$3 Helicopter Ambulance Program fee	None	\$20
New Mexico	\$27-\$56 (based on gross factory shipping weight)	Annual	Registration may be renewed biennially; the fee will be double the annual fee. Registration fees are reduced to \$21-\$45 (based on gross factory shipping weight) after five registration years.	\$0.50 beautification fee; \$1.50 tire recycling fee	3% excise tax (payable one-time) on the purchasing price of the vehicle	\$16.50
New York	See <i>Special Features</i>	Annual	For vehicles that weigh 3,500 pounds or less, the registration fee is \$0.645 per 100 pounds; for vehicles over 3,500 pounds, the registration fee is \$22.58 plus \$0.97 per every 100 pounds over 3,500. Electric passenger vehicles are assessed a \$12.94 annual fee.	Additional local taxes may apply (New York City has a separate fee schedule)	None	\$5
North Carolina	\$20	Annual	None	None	3% highway use tax (payable one-time) on the retail value of the vehicle (maximum tax of \$1,000)	\$35
North Dakota	\$54-\$271 (based on weight and model year)	Annual	None	\$3 administrative fee	5% excise tax (payable one-time) on the purchasing price of the vehicle	\$5
Ohio	\$20	Annual	None	None	None	\$5
Oklahoma	\$15-\$85 (based on model year)	Annual	None	\$1 fee to be split evenly between the General Revenue Fund and the Oklahoma Law Enforcement Retirement Fund; \$1 driver education fee; \$1.50 service fee; \$1.75 administrative fee; \$3 motor vehicles fee	3.25% excise tax (payable one-time) on the actual sales price of the vehicle	\$11
Oregon	\$54	Biennial	None	None	None	\$90
Pennsylvania	\$36	Annual	Totally disabled veterans are exempt from registration fees.	None	None	\$22.50
Rhode Island	\$30	Annual	None	\$3 motor vehicles fee	None (excise tax was repealed on July 1, 2005)	\$25

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South Carolina	\$24	Biennial	The biennial fee is modified to \$20 for handicapped persons or persons age 65 or older; \$22 for persons age 64; \$30 for persons age 65 or older for a property-carrying vehicle with a gross weight of 5,000 lbs. or less	None	5% titling tax (payable one-time) on the fair market value of the vehicle	\$5
South Dakota	\$30-\$65 (based on weight)	Annual	None	Local wheel tax may apply	3% excise tax (payable one-time) on the purchasing price of the vehicle	\$5
Tennessee	\$18.75	Annual	None	None	None	\$5
Texas	\$40.50-\$58.50 (based on model year)	Annual	A vehicle over 6,000 pounds, irrespective of model year, is assessed a fee of \$25 plus 60 cwt.	Local fees may apply	None	\$28-\$33
Utah	\$21	Annual	None	\$2.50 driver's education fee	None	\$6
Vermont	\$49 (\$59 effective 7/1/2006)	Annual	Registration may be renewed biennially; the fee will be double the annual fee.	None	None	\$15 (\$28 effective 7/1/2006)
Virginia	\$23-\$28 (based on weight)	Annual	None	\$1.50 safety inspection fee; \$4 emergency medical services fee	None	\$10
Washington	\$30	Annual	None	\$3 motor vehicles fee; \$10-\$30 (based on weight) weight fee; additional local taxes may apply	None	\$4
West Virginia	\$28.50	Annual	None	\$1 motor vehicles fee; \$5 environmental cleanup fee	5% titling tax (payable one-time) on the fair market value of the vehicle	\$5
Wisconsin	\$55	Annual	None	None	None	\$4
Wyoming	\$15	Annual	None	Local fees may apply	None	\$9

Source: CCH Tax Research NetWork