

R.V. SALES & USE TAX INFORMATION

NORTH CAROLINA:

- 3% Highway Use Tax (Capped at \$1,500 Motor Homes Only)
 - Tax charged on the difference of Sale/Trade
 - Use Tax charged at anytime vehicle registered in N.C. New, Used, or already current owner transferring from another state.
- County/City Personal Property Tax Billed Annually (within 60 days of sale)
 - .48% (N. H. County) .88% (City of Wilmington & N.H. County combined)
 - Tag & Title fee: \$80 / Renewal is currently \$28 each year (2010)

NOTE: Proposed Legislation will be presented in 2011 session to raise tax Hwy Use Tax in N.C.:

- *Increase Hwy Use tax to as much as 6.75%*
- *Remove Cap from motor home sales*
- *Tax will be charged on FULL sale, not the difference*

SOUTH CAROLINA:

- 5% Sales Tax (Capped At \$300.00)
- Personal Property Tax billed Annually
 - Annual tax is approximately 1.8 – 2% of Value

GEORGIA:

- 5% to 7% Sales Tax (based on county) (**NO CAP** / Paid on Difference only)
- Personal property tax due annually

VIRGINIA:

- 3% Sales tax (**NO CAP**) Charged on FULL amount of R.V. sales price
- Personal Property tax due annually, based on where RV is kept/registered.

MARYLAND:

- 5% Sales/use tax (**NO CAP**) Charged on Difference of sale/trade
- No Personal property tax on RVs

FLORIDA:

- 6% Sales Tax (**NO CAP**) Charged on the difference of sale/trade
- No Personal property tax on RVs
- Can Transfer ownership without paying tax, if RV purchased 6 months ago.
 - Tag & Transfer Fee \$100 - \$150

*This information is to be used as a guide only.
Consult your local DMV office and local tax office for the most current information.
1.15.2010*