

Ohio Department of Taxation  
**SALES TAX WATERCRAFT SURVEY RESULTS**  
 Watercraft more than 14 feet (not canoes and kayaks); outboard motors 10 HP or more

State	Is there a sales, use or similar excise tax (based on purchase price) imposed?	If yes, at what rate?	Are there any local taxes that apply?	What is the maximum aggregate	Is there a trade-in credit or other tax base reduction allowed?	Is there an upper limit on the tax due on watercraft?	If yes, what is the limit?	Does your state allow credit for sales/use tax paid to Ohio?	Does your state require registration and/or titling?
AL	YES	2-4%	YES	5.00%	YES (trade-in)	NO	-	YES	YES
AR	YES	6.00%	YES	11.00%	NO	YES (local)	2,500	YES	YES (registration)
AZ	YES	5.60%	YES	9.10%	YES (trade-in)	NO	-	YES (up to 5.6%)	YES
CA	YES	7.25%	YES	8.75%	NO	NO	-	YES (1st used in Ohio)	NO-if registered w/ U.S. Coast Guard
CO	YES	2.90%	YES	8.40%	YES (purchased from dealer)	NO	-	YES (up to 3 yrs)	YES-DNR & parks
CT	YES	6.00%	NO	6.00%	YES	NO	-	YES	YES
DC*	YES	6.00%	NO	6.00%	YES	NO	-	NO	YES
FL	YES	6.00%	YES (1st 5,000)	7.50%	YES	NO	-	YES	YES
GA	YES	4.00%	YES	7.00%	YES	NO	-	YES	YES (both)
HI	YES (Use & Excise)	4.00%	NO	4.00%	YES	NO	-	YES	YES
IA	YES	5.00%	YES	7.00%	YES (trade-in)	NO	-	YES	YES (DNR)
ID	YES	5.00%	YES	8.00%	YES	NO	-	YES	YES
IL	YES	6.25%	NO	6.25%	NO	NO	-	YES	YES
IN	YES	7.00%	NO	7.00%	YES	NO	-	YES	YES (both)
KS	YES	5.30%	YES	8.65%	NO	NO	-	NO	YES
KY	YES	6.00%	NO	6.00%	YES (trade-in)	NO	-	YES (w/ reciprocity state)	YES
LA	YES	4.00%	YES	9.50%	YES (trade-in)	NO	-	YES	YES
MA	YES	5.00%	NO	5.00%	YES (trade-in)	NO	-	YES (legally imposed)	YES
MD	YES (Excise)	5.00%	NO	5.00%	YES (trade-in)	NO	-	YES	YES (both)
ME	YES (S/U & Excise)	5.00%	NO	5.00%	YES (trade-in)	NO	-	YES (legally imposed)	YES
MI	YES	6.00%	NO	6.00%	NO	NO	-	YES (up to 6%)	YES
MN	YES	6.50%	YES	7.50%	YES (trade-in)	NO	-	YES	YES (DNR)
MO	YES	4.225%	YES	7.475%	YES	NO	-	YES (w/ in 180 days)	YES (both)
MS	YES	7.00%	NO	7.00%	YES	NO	-	NO	YES
NC	YES	3.00%	NO	3.00%	NO	YES	1,500	YES	YES
ND	YES	5.00%	YES	7.50%	YES	NO	-	YES	YES (game & fish dept.)
NE	YES	5.50%	YES	7.00%	YES (trade-in of like kind)	NO	-	YES	YES
NJ	YES	6.00%	NO	6.00%	YES (trade-in)	NO	-	YES (if legally imposed)	YES
NM	YES (Excise)	5.00%	NO	5.00%	YES (trade-in)	NO	-	YES (up to 5%)	YES (both)
NV	YES	2.00%	YES	7.75%	YES	NO	-	YES (if legally imposed)	YES (dept. of wildlife)
NY	YES	4.00%	YES	9.50%	YES (on vessels)	NO	-	YES	YES
OH	YES	5.50%	YES	7.50%	YES	NO	-	YES	YES
OK	YES (Excise)	3.25%	NO	3.25%	NO	NO	-	NO	YES
PA	YES	6.00%	YES **	7.00% **	YES (trade-in & manufacturers rebate)	NO	-	YES	YES (boat is powered)
SC	YES	5.00%	YES	6.00%	YES	YES	300	YES	YES (DNR)
SD	YES (Excise)	3.00%	NO	3.00%	YES	NO	-	YES	YES
TN	YES	7.00%	YES	9.75%	YES	YES (local only)	1,600	YES	YES (registration)
TX	YES	6.25%	YES (65.0 ft and over)	8.25%	YES	NO	-	YES (if legally imposed)	YES (dept. of parks & wildlife)
UT	YES	4.75%	YES	8.00%	YES (trade-in & mfg rebate & cash discount)	NO	-	NO	YES
VT	YES	6.00%	YES	7.00%	YES	NO	-	YES	YES (motor boat)
VA	YES	2.00%	NO	2.00%	NO	YES	2,000	YES	YES
WA	YES	6.50%	YES	8.90%	YES	NO	-	YES	YES
WI	YES	5.00%	YES	5.60%	YES (except manufactured buildings)	NO	-	YES (up to WI rate)	YES
WY	YES	4.00%	YES	6.00%	YES (trade-in and delivery fees)	NO	-	YES	YES (registration)

AK, DE, MT, NH, OR, RI, WV = N/A

\*= District of Columbia \*\*= Philadelphia and Allegheny County residents only

Findings are a result of a survey conducted by the Ohio Department of Taxation. Reliability of data collected is not guaranteed.

Information as of January 2006. For further explanation, please contact individual states. Rev. 08/06