



Domicile Decision Chart

State	Income Tax (1)	Insurance Rates (2)	Homeschool Laws (3)	Business Laws (4)	Vehicle Inspections (5)	Car Tags (6)	State Sales Tax (7)
Alabama	5.0%	2	Low		VIN inspection upon sale	Flat Rate	Low
Alaska	None	2	None	3	None	Flat Rate	None
Arizona	2.5% flat rate	2	Low		Emissions in some areas	Value Based	Mid
Arkansas	4.9%	2	Low		None	Weight Based	Mid
California	8% (Up to 13% for higher earners)	3	Low		Emissions in some areas	Value Based	High
Colorado	4.4%	3	Low		Emissions in some areas	Flat Rate	Low
Connecticut	5.5% (Up to 7% for higher earners)	2	None		Emissions in all areas	Flat Rate	Mid
Delaware	6.6%	3	Low		Safety and Emission testing	Flat Rate	None
Florida	None	5	Low	4	None	Weight Based	Mid
Georgia	5.75%	3	Low		Emissions in some areas	Flat Rate	Low
Hawaii	8.25% (Up to 11% for higher earners)	1	Moderate		Safety testing	Weight Based	Low
Idaho	5.8% flat rate	1	None		Emissions in some areas	Age Based	Mid
Illinois	4.95% flat rate	2	None		Emissions in some areas	Flat Rate	Mid
Indiana	3.15% flat rate	1	None	9	Emissions in some areas	Flat Rate	High
Iowa	5.7%	1	None		None	Value Based	Mid
Kansas	5.7%	2	Low		None	Weight Based	Mid

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Kentucky	4.5% flat rate	3	Low		Safety inspection when registering a vehicle from another jurisdiction	Flat Rate	Mid
Louisiana	4.25%	4	Low		Safety and Emission testing	Value Based	Low
Maine	6.75%	1	Moderate		Safety and Emission testing	Flat Rate	Mid
Maryland	4.75% (Up to 5.75% for higher earners)	2	Low		Safety and Emission testing	Weight Based	Mid
Massachusetts	5% (9% for earners over \$1M)	1	High		Safety and Emission testing	Flat Rate	Mid
Michigan	4.25% flat rate	4	None		None	Value Based	Mid
Minnesota	6.8% (Up to 9.85% for higher earners)	2	Moderate		None	Value Based	Mid
Mississippi	5% flat rate	2	Low		None	Value Based	High
Missouri	4.95%	2	None		Safety and Emission testing	Other	Low
Montana	6.75%	2	Low	5	None	Age Based	None
Nebraska	6.64%	2	Low		Safety inspection when registering a vehicle from another jurisdiction	Flat Rate	Mid
Nevada	None	4	Low	7	Emissions in some areas	Flat Rate	Mid
New Hampshire	4% on Interest & Dividends only	1	Moderate	6	Safety and Emission testing	Weight Based	None

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New Jersey	5.5% (Up to 10.75% for higher earners)	2	None		Emissions in all areas	Weight Based	Mid
New Mexico	4.9% (Up to 5.9% for higher earners)	2	Low		Emissions in all areas	Weight Based	Mid
New York	5.5% (Up to 10.9% for higher earners)	5	High		Safety and Emission testing	Weight Based	Low
North Carolina	4.75% flat rate	1	Moderate	10 - Lowest corporate tax of states who levy them	Safety and Emission testing	Flat Rate	Low
North Dakota	2.4% (Up to 2.9% for high earners)	1	Moderate		None	Weight Based	Mid
Ohio	3.68%	1	Moderate		Emissions in some areas	Flat Rate	Mid
Oklahoma	4.75%	2	None		None	Age Based	Low
Oregon	8.75% (Up to 9.9% for higher earners)	1	Moderate		Emissions in some areas	Flat Rate	None
Pennsylvania	3.07%	3	High		Safety and Emission testing	Flat Rate	Mid
Rhode Island	4.75% (Up to 5.99% for higher earners)	2	High		Safety and Emission testing	Weight Based	High
South Carolina	6.5%	2	Moderate		None	Flat Rate	Mid
South Dakota	None	2	Low	2	None	Weight Based	Low
Tennessee	None	1	Low		Emissions in some areas	Flat Rate	High
Texas	None	3	None		Safety and Emission testing	Flat Rate	Mid
Utah	4.85%	2	Low	8	Emissions in all areas	Flat Rate	Mid

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Vermont	6.6% (Up to 8.75% for higher earners)	1	High		Safety and Emission testing	Flat Rate	Mid
Virginia	5.75%	1	Moderate		Safety and Emission testing	Weight Based	Mid
Washington	7% on Capital Gains income only	1	Moderate		None	Other	Mid
West Virginia	6.5%	2	Moderate		Safety testing	Flat Rate	Mid
Wisconsin	5.3% (Up to 7.65% for higher earners)	1	Low		Emissions in some areas	Flat Rate	Mid
Wyoming	None	2	Low	1	None	Flat Rate	Low

Less than 4%	1 - Lowest	None	Top 10 ranked	None	Flat Rate	High Above 7%
4-6%	2	Low			Weight Based	Mid 5-7%
6-8%	3	Moderate			Value Based	Low 1-5%
8-10%	4	High			Age Based	None
10-12%	5 - Highest				Other	
None or special circumstances						

Sources:

- (1) Assuming married \$100,000 annual household income - <https://taxfoundation.org/publications/state-individual-income-tax-rates-and-brackets/>
- (2) <https://www.bankrate.com/insurance/car/states/#rates>
- (3) <https://hslida.org/legal>
- (4) <https://taxfoundation.org/2023-state-business-tax-climate-index/>
- (5) https://en.wikipedia.org/wiki/Vehicle_inspection_in_the_United_States
- (6) <https://ncsl.org/transportation/vehicle-registration-fees-by-state>
- (7) Federation of Tax Administrators (FTA) as of January 1, 2023. Represents state tax rates only. County & local taxes are additional.

LEGAL NOTICE: This data is for informational purposes only. Each individual should do their own research and determine what is the best to do for their situation.