

Domicile Decision Chart

State (1) Rates (2) Laws (3) Laws (4) Inspections (5) Car Tags (6) (7) Alabama Alaska None 2 None 3 None Flat Rate Emissions in Some areas Value Based Mid Arkansas 4.9% 2 Low None Weight Based Mid								State
Alabama 5.0% 2 Low upon sale Flat Rate Lew Alaska None 2 None 3 None Emissions in some areas Value Based Mid Arkansas 4.9% 2 Low None Weight Based Mid		Income Tax	Insurance	Homeschool	Business	Vehicle		Sales Tax
Alaska None Lew None Emissions in some areas Value Based Mid Arkansas 4.9% Low None Weight Based Mid	State	(1)	Rates (2)	Laws (3)	Laws (4)	Inspections (5)	Car Tags (6)	(7)
Arizona Arkansas None 2 None 2 None 3 None Emissions in some areas Value Based Mid None Weight Based Mid						VIN inspection	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	
Arizona Arkansas 2.5% flat rate 2 Low Some areas Value Based Mid None Weight Based Mid	Alabama	5.0%	2	Low		upon sale	Flat Rate	Low
Arizona Arkansas 2.5% flat rate 2 Low Some areas Value Based Mid Weight Based Mid	Alaska	None	2	None	3	None	Flat Rate	None
Arkansas 4.9% 2 Low None Weight Based Mid						Emissions in		
	Arizona	2.5% flat rate	2	Low		some areas	Value Based	Mid
	Arkansas	4.9%	2	Low		None	Weight Based	Mid
207 (1) 1 207								
8% (Up to 13%)		8% (Up to 13%						
for higher Emissions in		for higher				Emissions in		
California earners) 3 Low some areas Value Based High	California	earners)	3	Low		some areas	Value Based	High
Emissions in						Emissions in		
Colorado 4.4% 3 Low some areas Flat Rate Low	Colorado	4.4%	3	Low		some areas	Flat Rate	Low
5.5% (Up to		5.5% (Up to						
7% for higher Emissions in all						Emissions in all		
Connecticut earners 2 None areas Flat Rate Mid	Connecticut	earners	M ₂	None		areas	Flat Rate	Mid
Safety and						Safety and		
Emission								
Delaware 6.6% 3 Low testing Flat Rate None	Delaware	6.6%	3	Low		testing	Flat Rate	None
Florida None 5 Low 4 None Weight Based Mid	Florida	None	5	Low	4		Weight Based	Mid
Emissions in				1		Emissions in	_	
Georgia 3 Low some areas Flat Rate Low	Georgia	5.75%	. 3	Low		some areas	Flat Rate	Low
8.25% (Up to		8.25% (Up to						
11% for		// '						
higher higher		higher						
Hawaii	Hawaii	earners)	1	Moderate		Safety testing	Weight Based	Low
Emissions in						Emissions in		
Idaho 5.3% flat rate 1 None some areas Age Based Mid	Idaho	5.8% flat rate	1	None		some areas	Age Based	Mid
4.95% flat Emissions in		4.95% flat					_	
Illinois rate 2 None some areas Flat Rate Mid	Illinois		2	None			Flat Rate	Mid
3.15% flat Emissions in						Emissions in		
Indiana rate 1 None 9 some areas Flat Rate High	Indiana	rate	1	None	9	some areas	Flat Rate	High
Iowa 5.7% 1 None None Value Based Mid	Iowa	5.7%	1	None		None	Value Based	
Kansas 5.7% 2 Low None Weight Based Mid	Kansas	5.7%	2	Low		None	Weight Based	Mid

	_						State
Chaha	Income Tax	Insurance	Homeschool	Business	Vehicle	Con To 50 (C)	Sales Tax
State	(1)	Rates (2)	Laws (3)	Laws (4)	Inspections (5)	Car Tags (6)	(7)
					Safety inspection		
					when		
					registering a		
					vehicle from		
					another		
Kentucky	4.5% flat rate	3	Low		jurisdiction	Flat Rate	Mid
					Safety and	C	
					Emission		
Louisana	4.25%	4	Low		testing	Value Based	Low
					Safety and		
Maine	6.75%	1	Moderate		Emission testing	Flat Rate	Mid
iviairie	4.75% (Up to	1	Moderate		testing	Diat Nate	IVIIU
	5.75% for				Safety and	$O \setminus V$	
	higher				Emission		
Maryland	earners)	2	Low		testing	Weight Based	Mid
	5% (9% for)		Safety and		
	earners over				Emission		
Massachusetts	\$1M)	1	H i gh		testing	Flat Rate	Mid
	4.25% flat						
Michigan	rate	4	None		None	Value Based	Mid
	6.8% (Up to						
	9.85% for higher						
Minnesota	earners)		Moderate		None	Value Based	Mid
Mississippi	5% flat rate		Low	/	None		High
					Safety and		
					Emission		
Missouri	4.95%	2	None		testing	Other	Low
Montana	6.75%	/ 2	Low	5	None	Age Based	None
					Safety		
					inspection		
					when		
	\\\ /				registering a		
					vehicle from		
Nebraska	6.64%	2	Low		another jurisdiction	Flat Rate	Mid
I (CDI d3Nd	0.0478		LOVV		Emissions in	i iac itate	IVIIG
Nevada	None	4	Low	7	some areas	Flat Rate	Mid
	4% on Interest				Safety and		
	& Dividends				Emission		
New Hampshire	only	1	Moderate	6	testing	Weight Based	None

State	Income Tax (1)	Insurance Rates (2)	Homeschool Laws (3)	Business Laws (4)	Vehicle Inspections (5)	Car Tags (6)	State Sales Tax (7)
	5.5% (Up to						
	10.75% for higher				Emissions in all		
New Jersey	earners)	2	None		areas	Weight Based	Mid
	4.9% (Up to						
	5.9% for higher				Emissions in all		
New Mexico	earners)	2	Low		areas	Weight Based	Mid
	5.5% (Up to				-		
	10.9% for				Safety and		
New York	higher earners)	5	High		Emission testing	Weight Based	OW
TVCW TOTK	carriers	,	111611	10 -	testing	Weight based	LOW
				Lowest			
				corporate tax of	Safety and		
	4.75% flat		(states who			
North Carolina	rate	1	Moderate	levy them	testing	Flat Rate	Low
	2.4% (Up to						
North Dakota	2.9% for high earners)	1	Moderate		None	Weight Based	Mid
Noi tii Dakota	carriers		Woderate		Emissions in	Weight based	IVIIG
Ohio	3.68%	1	Moderate		some areas	Flat Rate	Mid
Oklahoma	4.75%	2	None		None	Age Based	Low
	8.75% (Up to 9.9% for						
	higher				Emissions in		
Oregon	earners)	1	Moderate		some areas	Flat Rate	None
					Safety and		
Pennsylvania	3.07%	.3	High		Emission testing	Flat Rate	Mid
remisyivama	4.75% (Up to		Illigii		testing	riat Nate	IVIIU
	5.99% fo				Safety and		
	higher				Emission		
Rhode Island South Carolina	6.5%		High Moderate		testing None	Weight Based Flat Rate	High Mid
South Dakota	None		Low	2	None	Weight Based	Low
					Emissions in		
Tennessee	None	1	Low		some areas	Flat Rate	High
					Safety and		
Texas	None	3	None		Emission testing	Flat Rate	Mid
	None				Emissions in all		
Utah	4.85%	2	Low	8	areas	Flat Rate	Mid

							State
	Income Tax	Insurance	Homeschool	Business	Vehicle		Sales Tax
State	(1)	Rates (2)	Laws (3)	Laws (4)	Inspections (5)	Car Tags (6)	(7)
	6.6% (Up to						
	8.75% for				Safety and		
	higher				Emission		
Vermont	earners)	1	High		testing	Flat Rate	Mid
					Safety and		
					Emission		
Virginia	5.75%	1	Moderate		testing	Weight Based	Mid
	7% on Captial						
	Gains income						
Washington	only	1	Moderate		None	Other	Mid
West Virginia	6.5%	2	Moderate		Safety testing	Flat Rate	Mid
	5.3% (Up to						
	7.65% for					A . (-)	
	higher				Emissions in		
Wisconsin	earners)	1	Low		some areas	Flat Rate	Mid
Wyoming	None	2	Low	1	None	Flat Rate	Low

		7	Top 10			High Above
Less than 4%	1 - Lowest	None	ranked	None	Flat Rate	7%
ار ا						Mid
4-6%	2	Low			Weight Based	5-7%
						Low
6-8%	3	Moderate			Value Based	1-5%
8-10%	4	Hi			Age Based	None
10-12%	5 - Highest		•		Other	•
None or						
specia/						
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://hslda.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.