Pennsylvania Online Messenger Association
Service, Quality, Commitment

How to join PAOLMA

1. Go to the website www.paolma.com
2. Click Join in the yellow ribbon
3. Complete the form and pay

You will receive an email from the association once you are approved. When you get that email please log into the website and setup your profile.

How to login to the website

1. Go to the website www.paolma.com
2. Enter your user name and password located in the blue box on the right hand side or in the yellow ribbon click login.

How to add/update your profile

1. Go to the website www.paolma.com
2. Enter your user name and password located in the blue box on the right hand side or in the yellow ribbon click login.
3. On the right hand side in the blue menu options select My Member Profile and complete your profile.
4. Don't forget to hit update when completed

How to make a payment for Dues, Advocate, or Fall Meeting

1. Go to the website www.paolma.com
2. Enter your user name and password located in the blue box on the right hand side or in the yellow ribbon click login.
3. On the right hand side in the blue menu options select Make a Payment.
4. Select what you want to pay and then complete the form.

228 East Main Street
Monongahela, PA 15063

Pennsylvania
Department of Revenue
REV-227 (LE+) 08-25
OFFICE OF CHIEF COUNSEL
STRAWBERRY SQ, FL 10
327 WALNUT STREET
HARRISBURG PA 17128-1061

PENNSYLVANIA SALES AND USE TAX CREDIT CHART

Information updated as of September 12, 2025

STATE	STATE SALES TAX RATE (excluding local sales tax rate)	Reciprocity Status - Credit allowed against PA sales tax except as noted below (see guidelines).		NOTES (see next page)
		Property Except Vehicles	Vehicles	
ALABAMA	4%		2%	
ALASKA	NONE	NONE	NONE	
ARIZONA	5.6%			
ARKANSAS	6.5%			
CALIFORNIA	6%			
COLORADO	2.9%			
CONNECTICUT	6.35%			
DELAWARE	NONE	NONE	NONE	1
DIST. OF COLUMBIA	6%		NONE	2
FLORIDA	6%			
GEORGIA	4%			
HAWAII	4%			
IDAHO	6%			
ILLINOIS	6.25%			3
INDIANA	7%			
IOWA	6%		NONE	4
KANSAS	6.5%			
KENTUCKY	6%			
LOUISIANA	5%			5
MAINE	5.5%			
MARYLAND	6%		NONE	6
MASSACHUSETTS	6.25%			
MICHIGAN	6%			
MINNESOTA	6.875%			
MISSISSIPPI	7%		5%	
MISSOURI	4.225%			
MONTANA	NONE	NONE	NONE	
NEBRASKA	5.5%			
NEVADA	4.6%			
NEW HAMPSHIRE	NONE	NONE	NONE	
NEW JERSEY	6.625%			
NEW MEXICO	4.875%		NONE	7
NEW YORK	4%			
NORTH CAROLINA	4.75%		NONE	8
NORTH DAKOTA	5%		NONE	9
OHIO	5.75%			
OKLAHOMA	4.5%			10
OREGON	NONE	NONE	NONE	
RHODE ISLAND	7%			
SOUTH CAROLINA	6%			11
SOUTH DAKOTA	4.2%		NONE	12
TENNESSEE	7%			
TEXAS	6.25%			
UTAH	4.85%			
VERMONT	6%			
VIRGINIA	4.3%		4.15%	
WASHINGTON	6.5%			
WEST VIRGINIA	6%		NONE	13
WISCONSIN	5%			
WYOMING	4%		NONE	

GUIDELINES

- Pennsylvania law allows a credit for sales and use tax legally owed and paid to another state, provided the other state grants a substantially similar credit for sales tax paid to Pennsylvania.
- Pennsylvania will recognize a credit for local sales and use tax paid to another state, only if the tax is collected by that state and paid under a provision of state law. This chart does not include local sales tax rates.
- The amount of the credit is equal to the tax paid to another reciprocal state, except that the credit may not exceed 6 percent statewide, 8 percent in Philadelphia and 7 percent in Allegheny County.
- Taxpayers who claim credits must present evidence showing the amount of sales tax paid to other states with legal claim to the tax.

NOTES

1) **Delaware -** Pennsylvania does not grant credit for payment of Delaware's 2.75% vehicle registration fee.

2) **District of Columbia -** Imposes an excise tax on the purchase price of motor vehicles. The District of Columbia does not grant credit for sales tax paid to Pennsylvania on motor vehicles. Effective October 1, 2025, the general sales and use tax rate will increase to 6.5% and, effective October 1, 2026 the rate will increase to 7%.

3) **Illinois -** Reduced 1% rate applies to modifications for rendering a motor vehicle usable by a disabled person.

4) **Iowa -** Retail sales of motor vehicles are exempt from sales tax and subject to a 5% one-time registration fee.

5) **Louisiana -** Rate increased from 4.0% to 4.45% as of July 1, 2018 through June 30, 2025 and subsequently increased to 5% effective January 1, 2025 through December 31, 2029. Beginning January 1, 2030, the state sales tax rate will decrease to 4.75%.

6) **Maryland -** Grants credit for sales tax paid to Pennsylvania on motor vehicles. However, there are specific rules governing the credit and how it's calculated.

7) **New Mexico -** Imposes an excise tax on the purchase price of motor vehicles. New Mexico does not grant credit for sales tax paid to Pennsylvania on motor vehicles. Sales tax rate decreased from 5% to 4.875% as of July 1, 2023.

8) **North Carolina -** Retail sales of motor vehicles are exempt from sales tax.

9) **North Dakota -** Imposes an excise tax on the purchase price of motor vehicles. North Dakota does not grant credit for sales tax paid to Pennsylvania on motor vehicles.

10) **Oklahoma -** Rate of 4.5% consists of 3.25% excise tax and 1.25% sales tax. Oklahoma does not grant credit for sales tax paid to Pennsylvania on motor vehicles.

11) **South Carolina -** Retail sales of motor vehicles are exempt from sales tax and subject to the Infrastructure Maintenance Fee as of July 1, 2017.

12) **South Dakota -** Imposes an excise tax on the purchase price of motor vehicles. South Dakota does not grant credit for sales tax paid to Pennsylvania on motor vehicles. Sales tax rate decreased from 4.5% to 4.2% as of July 1, 2023.

13) **West Virginia -** Does not grant credit for sales tax paid to Pennsylvania on motor vehicles.

From: Jo Naccarato <jo@paautolicensebrokers.com>
Sent: Tuesday, October 14, 2025 9:59 AM
To: Nolt, Charity <cnolt@pa.gov>
Subject: Re: [External] Re: Updated Sales Tax Credit Chart

Charity: Sorry but I want to be absolutely sure. So as always if they have owned the vehicle out of state for at least 6 months sales tax is never due. But if they are coming in from Maryland to title and register the vehicle in Pennsylvania and they have owned it less than 6 months then 6% Sales tax is due? Thanks Jo

---

Nolt, Charity <cnolt@pa.gov>
To: Jo Naccarato <jo@paautolicensebrokers.com>

Tue, Oct 14, 2025 at 10:00 AM

Yep you got it!

Kindly,

Charity Nolt (Pronunciation: Cher-i-tee Nolt) | Manager

Voluntary Compliance Unit

PA Department of Revenue | Bureau of Desk Review and Analysis

7th Floor Strawberry Square | Harrisburg PA 17128

Phone: 717.346.1789 | Fax: 717.425.2954

E-mail: cnolt@pa.gov

www.revenue.pa.gov

Gmail

Jo Naccarato <jo@paautolicensebrokers.com>

RE: [External] PAOLMA Fall Association Meeting

1 message

Brown, Martha <martbrown@pa.gov> Sun, Oct 12, 2025 at 4:48 PM
To: Jo Naccarato <jo@paautolicensebrokers.com>
Cc: "Brown, Martha" <martbrown@pa.gov>, "Holland, Aaron" <aaholland@pa.gov>

Great to hear, Jo.

We are always happy to speak to the group.

We look forward to any information PAOLMA may submit for the fee regulations.

This reminds me that I intended to let you know that the RULONA regulations have been delivered to the Independent Regulatory Review Commission (IRRC) and are available on their website at https://www.irrc.state.pa.us under Final Regulations Open for Comment.

They are on the agenda for final approval at IRRC's November 20, 2025 meeting in Harrisburg.

You are welcome to comment. Even if you have no specific comments but would like these regulations to be finalized, that is helpful for IRRC to know that as well. You are also welcome to attend the IRRC meeting. Please let IRRC know if you will be attending and wish to speak.

Secondly, here is information on filing a complaint against a notary:

https://www.pa.gov/agencies/dos/file-a-complaint/notary-complaint

This is actual complaint form:

https://www.pals.pa.gov/#!/ComplaintForm

Martha

Martha H. Brown | Deputy Chief Counsel *(she/her/hers)*
Office of Chief Counsel | Department of State
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401 North Street, Room 306
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