

VEHICLE **L**ICENSE **F**EE:
A **C**OMPARI**S**ON **A**MONG **T**HE **M**OST
POPULOUS **C**ITIES **O**F **E**ACH **S**TATE

By

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HIGHLIGHTS

In some states, local governments collect vehicle license fees or property taxes on automobiles. We accounted for both state and local fees, by collecting information at the city level. Specifically, we surveyed the most populous city of each state. Information collected includes title fees, registration fees, vehicle license fees, property taxes levied on automobiles, sales taxes, and gasoline taxes at the pump.

Although the comparison was done for three different cars (a low priced vehicle, a medium priced vehicle, and a luxury car), the highlights below are for the medium priced vehicle. For the study, our medium priced vehicle is a 1997 Ford Explorer priced at \$24,400.

In terms of vehicle license fees, there is a lot of variation in what states charge. For a 1997 Ford Explorer, the range goes from \$1,873 in Providence, Rhode Island, to \$0 in Portland, Oregon. California ranks 13th from the top, charging \$488.

If one includes all the vehicle related taxes, California is among the top fifteen when the car is five years or older, and among the top five when the car is new. In Los Angeles, a person buying a new Ford Explorer would pay around \$2,712 in vehicle related taxes. When the car is five years old this amount drops to \$492, and when the car is ten years old, the owner pays \$297. By far the biggest expense comes in the form of sales taxes, which in Los Angeles is 8.25 percent of the purchased price. The next big tax categories are the vehicle license fees and the gasoline tax.

Following is what a person in Los Angeles pays at three different points in time for the same Ford Explorer:

Fees:	When the vehicle is		
	Newly Purchased	5 Years Old	10 Years Old
Sales Tax	\$2,013	\$0	\$0
Vehicle License Fee	\$488	\$293	\$98
Gasoline Tax	\$162	\$162	\$162
Registration	\$49	\$37	\$37
Total	\$2,712	\$492	\$297

Vehicle License Fees: A Comparison of the Most Populous Cities of Each State

Honda Civic CX, Hatchback (5-speed)

Assumptions:

- 1) *No Trade In.*
- 2) *Car Purchased within State boundaries.*
- 3) *Annual Miles Driven = 15,000.*
- 4) *Car Specifics:*

	<i>Bluebook</i>	<i>Mileage</i>	<i>Weight</i>	<i>Miles per Gal.</i>	<i>Horsepower</i>
New (1997)	\$11,900	15	2238	32	106
1993 (5 yrs.)	\$9,400	60,000	2238	Hwy 38	
1988 (10 yrs.)	\$5,165	135,000	2238	Avg. 35	



Methodology:

The figures below were compiled using a variety of sources, including a phone survey. We made use of "Automobile Taxes and Fees, January 1995," by the National Conference of State Legislatures, the "Digest of Motor Laws," by the American Automobile Association, the "State Tax Guide," by the Commerce Clearing House, and the "Monthly Motor Fuel Reported by State, August 1997," by the U.S. Department of Transportation. We also conducted a phone survey to find out how much it would cost to register a vehicle in the respective city.

We chose to survey the most populous city of each state with the hope that the comparison is one of "apples" to "apples." Unfortunately, that is not the case, especially since there is so much variability between states. There is a big range, for instance, just in the population of these cities. At the very top is New York City with over 7 million inhabitants, and at the other end is Burlington City in Vermont with only thirty-nine thousand persons.

The most populous city was selected using the 1990 Census of Population.

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Initials Used Below:

- B-Value -Book Value
- O-Value -Original Value or Manufacturer Suggested Retail Price
- Depr. -Depreciates
- MSRP -Manufacturer Suggested Retail Price
- CPI -Consumer Price Index
- Decr. -Decreases
- Purch. -Purchase

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total		
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax	
Birmingham	Alabama	New	\$15	\$25			\$40	7.86%	X 15% B-Value	\$140	3.04%	Purch. Price	\$361	0.16	\$69	\$615	
		5 yrs.		\$25			\$25	7.86%	X 15% B-Value	\$111		(Trade-In)	\$0	0.16	\$69	\$209	
		10 yrs.		\$25			\$25	7.86%	X 15% B-Value	\$61			\$0	0.16	\$69	\$159	
Anchorage	Alaska	New	\$5	\$35			\$40		flat fee	\$99				0.08	\$34	\$176	
		5 yrs.		\$35			\$35		by year	\$28		no sales tax		0.08	\$34	\$100	
		10 yrs.		\$35			\$35			\$16				0.08	\$34	\$88	
Phoenix	Arizona	New	\$4	\$8		\$2	\$14	4.00%	X 60% O-Value	\$286	6.80%	Purch. Price	\$809	0.18	\$77	\$1,186	
		5 yrs.		\$8		\$2	\$10		Depr. 15%	\$149		(Trade-In)		0.18	\$77	\$237	
		10 yrs.		\$8		\$2	\$10		thereafter	\$66				0.18	\$77	\$154	
Little Rock	Arkansas	New	\$5	\$17	By		\$22	6.39%	X 20% B-Value	\$152	4.63%	Purch. Price	\$588	0.19	\$79	\$845	
		5 yrs.		\$17	Weight		\$17	6.39%	X 20% B-Value	\$120		(Trade-In)		0.19	\$79	\$220	
		10 yrs.		\$17			\$17	6.39%	X 20% B-Value	\$66				0.19	\$79	\$166	
Los Angeles	California	New	\$12	\$30		\$7	\$49	2.00%	X100% O-Value	\$238	8.25%	Purch. Price	\$982	0.18	0.08	\$84	\$1,355
		5 yrs.		\$30		\$7	\$37	2.00%	X 60% O-Value	\$143				0.18	0.08	\$84	\$266
		10 yrs.		\$30		\$7	\$37	2.00%	X 20% O-Value	\$48				0.18	0.08	\$84	\$171
Denver	Colorado	New	\$7	\$21	By		\$28	2.10%	X O-Value	\$250	7%	Purch. Price	\$869	0.22	\$94	\$1,244	
		5 yrs.		\$21	Weight		\$21	0.75%	X O-Value	\$89		(Trade-In)		0.22	\$94	\$208	
		10 yrs.		\$16	& Age		\$16	0.50%	X O-Value	\$60				0.22	\$94	\$173	
Bridgeport	Connecticut	New	\$15	\$20		\$4	\$39	6.65%	X 70% B-Value	\$554	2.75%	Purch. Price	\$327	0.36	\$154	\$1,085	
		5 yrs.		\$20		\$4	\$24	6.65%	X 70% B-Value	\$438		(Trade-In)		0.36	\$154	\$625	
		10 yrs.		\$20		\$4	\$24	6.65%	X 70% B-Value	\$240				0.36	\$154	\$428	
Wilmington	Delaware	New	\$16	\$20			\$36				2.75%	Purch. Price	\$327	0.23	\$99	\$464	
		5 yrs.		\$20			\$20		None			or		0.23	\$99	\$121	
		10 yrs.		\$20			\$20					B-Value		0.23	\$99	\$121	
Washington	DC	New	\$20	\$55	By		\$75				6.00%	Purch. Price	\$714	0.20	\$86	\$880	
		5 yrs.		\$55	Weight		\$55		None		or	depending		0.20	\$86	\$146	
		10 yrs.		\$55			\$55					on weight		0.20	\$86	\$146	
Jacksonville	Florida	New	\$31	\$127	By		\$158				6.50%	Purch. Price	\$774	0.25	\$105	\$1,042	
		5 yrs.		\$27	Weight		\$27		None			(Trade-In)		0.25	\$105	\$136	
		10 yrs.		\$27			\$27							0.25	\$105	\$136	
Atlanta	Georgia	New	\$18	\$20			\$38	4.88%	X 40% B-Value	\$232	7.00%	Purch. Price	\$833	0.08	0.07	\$34	\$1,141
		5 yrs.		\$20			\$20	4.88%	X 40% B-Value	\$183				0.08	0.07	\$34	\$241
		10 yrs.		\$20			\$20	4.88%	X 40% B-Value	\$101				0.08	0.07	\$34	\$159
Honolulu CDP	Hawaii	New	\$3	\$20		\$1	\$24		By weight	\$45	4.00%	Purch. Price	\$476	0.28	0.04	\$125	\$672
		5 yrs.		\$20		\$1	\$21		State +	\$45				0.28	0.04	\$125	\$193
		10 yrs.		\$20		\$1	\$21		County	\$45				0.28	0.04	\$125	\$193
Boise	Idaho	New	\$8	\$54	By		\$62				5.00%	Purch. Price	\$595	0.25	\$107	\$769	
		5 yrs.		\$42	Age		\$42		None					0.25	\$107	\$154	
		10 yrs.		\$30			\$30							0.25	\$107	\$142	
Chicago	Illinois	New	\$13	\$48			\$61				7.00%	Purch. Price	\$833	0.19	0.06	\$87	\$983
		5 yrs.		\$48			\$48		None			(Trade-In)		0.19	0.06	\$87	\$137
		10 yrs.		\$48			\$48							0.19	0.06	\$87	\$137
Indianapolis	Indiana	New	\$5	\$65	Wheeltax		\$70		Tax Schedule by	\$150	5.00%	Purch. Price	\$595	0.15	0.05	\$68	\$884
		5 yrs.		\$65			\$65		Age & MSRP	\$82		(Trade-In)		0.15	0.05	\$68	\$216
		10 yrs.		\$65			\$65		(O-Value CPI Adjusted)	\$12				0.15	0.05	\$68	\$146
Des Moines	Iowa	New	\$15	\$31	By		\$46	1.00%	X B-Value	\$119	5.00%	Purch. Price	\$595	0.20	\$86	\$850	
		5 yrs.		\$31	Weight		\$31	1.00%	X B-Value	\$94		(Trade-In)		0.20	\$86	\$215	
		10 yrs.		\$14	& Age		\$14	0.10%	X B-Value	\$5				0.20	\$86	\$109	
Wichita	Kansas	New	\$8	\$27			\$35		Tax Schedule by	\$375	5.90%	Purch. Price	\$702	0.17	\$73	\$1,188	
		5 yrs.		\$27			\$27		Age & MSRP	\$107		(Trade-In)		0.17	\$73	\$210	
		10 yrs.		\$27			\$27			\$50				0.17	\$73	\$153	

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total		
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax	Annual
Louisville	Kentucky	New	\$6	\$14			\$20	1.72%	X B-Value	\$205	6.00%	Purch. Price	\$714	0.15	\$64	\$1,005	
		5 yrs.		\$14			\$14	1.72%	X B-Value	\$162		(Trade-In)		0.15	\$64	\$242	
		10 yrs.		\$14			\$14	1.72%	X B-Value	\$89				0.15	\$64	\$170	
New Orleans	Louisiana	New	\$24	\$11	Reg. 2 yrs.		\$35	0.43%	Approx.	\$52	9.00%	Purch. Price	\$1,071	0.20	\$86	\$1,248	
		5 yrs.	Approx VLF	\$11	by Initial		\$11	0.43%	Rate	\$41				0.20	\$86	\$142	
		10 yrs.		\$11	Value		\$11	0.43%		\$22				0.20	\$86	\$123	
Portland	Maine	New	\$15	\$23			\$38	2.40%	X B-Value	\$286	6.00%	Purch. Price	\$714	0.19	\$81	\$1,124	
		5 yrs.		\$23			\$23	0.65%	X B-Value	\$61		(Trade-In)		0.19	\$81	\$171	
		10 yrs.		\$23			\$23	0.40%	Max \$15	\$15				0.19	\$81	\$124	
Baltimore	Maryland	New	\$20	\$35	Reg. 2 yrs.		\$55				5.00%	B-Value	\$595	0.24	\$101	\$755	
		5 yrs.		\$35	by		\$35		None					0.24	\$101	\$140	
		10 yrs.		\$35	Weight		\$35							0.24	\$101	\$140	
Boston	Massachusetts	New	\$50	\$15	Reg. 2 yrs.		\$65	2.50%	X 90% MSRP	\$268	5.00%	Purch. Price	\$595	0.21	\$90	\$1,025	
		5 yrs.		\$15			\$15	2.50%	X 10% MSRP	\$30		(Trade-In)		0.21	\$90	\$142	
		10 yrs.		\$15			\$15	2.50%	X 10% MSRP	\$30				0.21	\$90	\$142	
Detroit	Michigan	New	\$11	\$5	By		\$16	0.50%	X MSRP	\$60	6.00%	Purch. Price	\$714	0.19	0.06	\$86	\$879
		5 yrs.		\$5	Weight		\$5		Decr. 10% first	\$43				0.19	0.06	\$86	\$138
		10 yrs.		\$5			\$5		3yrs, then same	\$43				0.19	0.06	\$86	\$138
Minneapolis	Minnesota	New	\$12	\$10			\$22	1.25%	X Base Value	\$149	6.50%	Purch. Price	\$774	0.20	\$86	\$1,036	
		5 yrs.		\$10			\$10		Depr. every	\$112				0.20	\$86	\$213	
		10 yrs.		\$10			\$10		2 yrs.	\$35				0.20	\$86	\$136	
Jackson	Mississippi	New	\$5	\$25			\$30	10.23%	X 23% MSRP	\$280	5.00%	Purch. Price	\$595	0.18	\$77	\$987	
		5 yrs.		\$25			\$25	10.23%	X 9% MSRP	\$110		(Trade-In)		0.18	\$77	\$217	
		10 yrs.		\$25			\$25		Flat Fee	\$100				0.18	\$77	\$207	
Kansas	Missouri	New	\$9	\$51	By		\$60	7.79%	X33% B-Value	\$309	6.60%	Purch. Price	\$785	0.17	\$73	\$1,230	
		5 yrs.		\$51	Horsepower		\$51	7.79%	X33% B-Value	\$244		(Trade-In)		0.17	\$73	\$371	
		10 yrs.		\$51			\$51	7.79%	X33% B-Value	\$134				0.17	\$73	\$261	
Billings	Montana	New	\$5	\$10	By		\$15				1.50%	Purch. Price	\$179	0.27	\$116	\$313	
		5 yrs.		\$10	Weight		\$10		None					0.27	\$116	\$130	
		10 yrs.		\$10			\$10							0.27	\$116	\$130	
Omaha	Nebraska	New	\$10	\$20	Wheeltax		\$30	1.63%	X 90% MSRP	\$174	6.50%	Mkt. Value	\$774	0.25	\$105	\$1,087	
		5 yrs.	Approx VLF	\$20	(Approx. VLF)		\$20	1.63%	X 51% MSRP	\$99		(Trade-In)		0.25	\$105	\$228	
		10 yrs.		\$20			\$20	1.63%	X 15% MSRP	\$29				0.25	\$105	\$158	
Las Vegas	Nevada	New	\$20	\$33			\$53	4.00%	X 45% B-Value	\$214	7.00%	Purch. Price	\$833	0.23	\$99	\$1,204	
		5 yrs.		\$33			\$33		Depr. every	\$96				0.23	\$99	\$233	
		10 yrs.		\$33			\$33		year (Approx.)	\$11				0.23	\$99	\$147	
Manchester	New Hampshire	New	\$22	\$19	By		\$41	1.80%	X O-Value	\$214			\$0	0.18	\$77	\$341	
		5 yrs.		\$19	Weight		\$19	0.60%	X O-Value	\$71		None		0.18	\$77	\$176	
		10 yrs.		\$19			\$19	0.60%	X O-Value	\$71				0.18	\$77	\$176	
Newark	New Jersey	New	\$20	\$109	By		\$129				6.00%	Purch. Price	\$714	0.11	\$45	\$892	
		5 yrs.		\$59	Weight		\$59		None					0.11	\$45	\$108	
		10 yrs.		\$59			\$59							0.11	\$45	\$108	
Albuquerque	New Mexico	New	\$6	\$35	By		\$40				3.00%	Mkt. Value	\$357	0.17	\$73	\$473	
		5 yrs.		\$29	Weight		\$29		None			(Trade-In)		0.17	\$73	\$105	
		10 yrs.		\$29	& Age		\$29							0.17	\$73	\$105	
New York	New York	New	\$11	\$54	Reg. 2 yrs.		\$65				8.25%	Purch. Price	\$982	0.22	0.08	\$104	\$1,156
		5 yrs.		\$54	by Weight		\$54		None					0.22	0.08	\$104	\$164
		10 yrs.		\$54	& Cylinders		\$54							0.22	0.08	\$104	\$164
Charlotte	North Carolina	New	\$35	\$20			\$55	1.26%	X B-Value +\$30	\$179	3.00%	Purch. Price	\$357	0.23	\$97	\$691	
		5 yrs.		\$20			\$20	1.26%	X B-Value +\$30	\$148		(Trade-In)		0.23	\$97	\$267	
		10 yrs.		\$20			\$20	1.26%	X B-Value +\$30	\$95				0.23	\$97	\$214	

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total			
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax/Annual		
Fargo	North Dakota	New	\$7	\$88					\$95			5.00%	Purch. Price	\$595	0.20	\$86	\$778	
		5 yrs.		\$88				None		\$88			(Trade-In)		0.20	\$86	\$176	
		10 yrs.		\$88						\$88					0.20	\$86	\$176	
Columbus	Ohio	New	\$6	\$44	(Flat VLF				\$50			5.75%	Purch. Price	\$684	0.22	\$94	\$831	
		5 yrs.		\$44	fee: part of			None		\$44			(Trade-In)		0.22	\$94	\$141	
		10 yrs.		\$44	Reg. Fee)					\$44					0.22	\$94	\$141	
Oklahoma	Oklahoma	New	\$11	\$20					\$31	1.25%	X MSRP	\$149	3.25%	Purch. Price	\$387	0.16	\$69	\$640
		5 yrs.		\$20					\$20	1.25%	Decr. 10%	\$98			0.16	\$69	\$191	
		10 yrs.		\$20					\$20	1.25%	thereafter	\$58			0.16	\$69	\$151	
Portland	Oregon	New	\$10	\$24	Reg. 2 yrs.				\$34					\$0	0.24	\$103	\$143	
		5 yrs.		\$24				None		\$24			None		0.24	\$103	\$130	
		10 yrs.		\$24						\$24					0.24	\$103	\$130	
Philadelphia	Pennsylvania	New	\$23	\$36					\$59			7.00%	Purch. Price	\$833	0.12	\$51	\$950	
		5 yrs.		\$36				None		\$36					0.12	\$51	\$95	
		10 yrs.		\$36						\$36					0.12	\$51	\$95	
Providence	Rhode Island	New	\$25	\$33	Reg. 2 yrs.				\$58	7.68%	X B-Value	\$914	7.00%	Purch. Price	\$833	0.28	\$120	\$1,931
		5 yrs.		\$33					\$33	7.68%	X B-Value	\$722		(Trade-In)		0.28	\$120	\$881
		10 yrs.		\$33					\$33	7.68%	X B-Value	\$397			0.28	\$120	\$556	
Columbia	South Carolina	New	\$5	\$24					\$29	3.39%	X B-Value	\$403	5.00%	Purch. Price	\$300	0.16	\$69	\$803
		5 yrs.		\$24					\$24	3.39%	X B-Value	\$318		but \$300		0.16	\$69	\$413
		10 yrs.		\$24					\$24	3.39%	X B-Value	\$175		Maximum		0.16	\$69	\$270
Sioux Falls	South Dakota	New	\$5	\$47	Wheeltax				\$52			3.00%	Purch. Price	\$357	0.21	\$90	\$501	
		5 yrs.		\$38				None		\$38			(Trade-In)		0.21	\$90	\$130	
		10 yrs.		\$38						\$38				0.21	\$90	\$130		
Memphis	Tennessee	New	\$8	\$23					\$31			6.00%	Purch. Price	\$751	0.21	\$90	\$876	
		5 yrs.		\$23				None		\$23			"+" \$37 Local"		0.21	\$90	\$117	
		10 yrs.		\$23						\$23				0.21	\$90	\$117		
Houston	Texas	New	\$13	\$70					\$83			6.25%	Mkt. Value	\$744	0.20	\$86	\$917	
		5 yrs.		\$62				None		\$62			(Trade-In)		0.20	\$86	\$152	
		10 yrs.		\$52						\$52				0.20	\$86	\$142		
Salt Lake	Utah	New	\$6	\$36					\$42	1.70%	Depr. Varies	\$186	6.10%	Purch. Price	\$726	0.25	\$105	\$1,063
		5 yrs.		\$36					\$36	1.70%	by domestic,	\$97		(Trade-In)		0.25	\$105	\$241
		10 yrs.		\$36					\$36	1.70%	imports, & trucks	\$18			0.25	\$105	\$161	
Burlington	Vermont	New	\$10	\$43					\$53			6.00%	Purch. Price	\$714	0.20	\$86	\$858	
		5 yrs.		\$43				None		\$43			(Trade-In)		0.20	\$86	\$134	
		10 yrs.		\$43						\$43				0.20	\$86	\$134		
Virginia Beach	Virginia	New	\$10	\$27	By				\$37	3.70%	X B-Value	\$440	3.00%	Purch. Price	\$357	0.18	\$76	\$912
		5 yrs.		\$27	Weight				\$27	3.70%	X B-Value	\$348			0.18	\$76	\$453	
		10 yrs.		\$27					\$27	3.70%	X B-Value	\$191			0.18	\$76	\$296	
Seattle	Washington	New	\$8	\$48	Includes	\$2			\$59	2.20%	X 100% O-Value	\$262	8.20%	Purch. Price	\$976	0.23	\$99	\$1,398
		5 yrs.		\$44	\$15	\$2			\$61	2.20%	X 74% O-Value	\$194		(Trade-In)		0.23	\$99	\$357
		10 yrs.		\$44	Cnty Fee	\$2			\$46	2.20%	X 31% O-Value	\$81			0.23	\$99	\$229	
Charleston	West Virginia	New	\$5	\$30		\$2			\$37	3.05%	X 60% B-Value	\$217	6.00%	Purch. Price	\$714	0.21	\$88	\$1,058
		5 yrs.		\$30					\$30	3.05%	X 60% B-Value	\$172		(Trade-In)		0.21	\$88	\$292
		10 yrs.		\$30					\$30	3.05%	X 60% B-Value	\$94			0.21	\$88	\$215	
Milwaukee	Wisconsin	New	\$13	\$45					\$58			5.60%	Purch. Price	\$666	0.24	\$102	\$829	
		5 yrs.		\$45				None		\$45			(Trade-In)		0.24	\$102	\$150	
		10 yrs.		\$45						\$45				0.24	\$102	\$150		
Cheyenne	Wyoming	New	\$12	\$15					\$27	3.00%	X60% O-Value	\$214	5.00%	Purch. Price	\$595	0.08	\$34	\$875
		5 yrs.		\$15					\$15	3.00%	X20% O-Value	\$71		(Trade-In)		0.08	\$34	\$126
		10 yrs.		\$15					\$15	3.00%	X15% O-Value	\$54			0.08	\$34	\$108	

Vehicle License Fees: A Comparison of the Most Populous Cities of Each State

Ford Explorer XLT, 4WD, 4-Door

Assumptions:

- 1) *No Trade In.*
- 2) *Car Purchased within State boundaries.*
- 3) *Annual Miles Driven = 15,000.*
- 4) *Car Specifics:*

	<i>Bluebook</i>	<i>Mileage</i>	<i>Weight</i>	<i>Miles per Gal.</i>	<i>Horsepower</i>
New (1997)	\$24,400	15	4166	16	160
1993 (5 Yrs.)	\$14,965	60,000	4166	Hwy 20	
1988 (10 yrs)	\$7,000	135,000	4166	Avg. 18	

*1988 Bluebook value is approximate.



Methodology:

The figures below were compiled using a variety of sources, including a phone survey. We made use of "Automobile Taxes and Fees, January 1995," by the National Conference of State Legislatures, the "Digest of Motor Laws," by the American Automobile Association, the "State Tax Guide," by the Commerce Clearing House, and the "Monthly Motor Fuel Reported by State, August 1997," by the U.S. Department of Transportation. We also conducted a phone survey to find out how much it would cost to register a vehicle in the respective city.

We chose to survey the most populous city of each state with the hope that the comparison is one of "apples" to "apples." Unfortunately, that is not the case, especially since there is so much variability between states. There is a big range, for instance, just in the population of these cities. At the very top is New York City with over 7 million inhabitants, and at the other end is Burlington City in Vermont with only thirty-nine thousand persons.

The most populous city was selected using the 1990 Census of Population.

Acknowledgements:

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Initials Used Below:

- B-Value -Book Value
- O-Value -Original Value or Manufacturer Suggested Retail Price
- Depr. -Depreciates
- MSRP -Manufacturer Suggested Retail Price
- CPI -Consumer Price Index
- Decr. -Decreases
- Purch. -Purchase

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total		
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax Annual	
Birmingham	Alabama	New	\$15	\$25			\$40	7.86%	X 15% B-Value	\$288	3.04%	Purch. Price	\$741	0.16	\$133	\$1,207	
		5 yrs.		\$25			\$25	7.86%	X 15% B-Value	\$176		(Trade-In)	\$0	0.16	\$133	\$339	
		10 yrs.		\$25			\$25	7.86%	X 15% B-Value	\$83			\$0	0.16	\$133	\$245	
Anchorage	Alaska	New	\$5	\$35			\$40		flat fee	\$99				0.08	\$67	\$209	
		5 yrs.		\$35			\$35		by year	\$28		no sales tax		0.08	\$67	\$133	
		10 yrs.		\$35			\$35			\$16				0.08	\$67	\$121	
Phoenix	Arizona	New	\$4	\$8		\$2	\$14	4.00%	X 60% O-Value	\$586	6.80%	Purch. Price	\$1,659	0.18	\$150	\$2,409	
		5 yrs.		\$8		\$2	\$10		Depr. 15%	\$306		(Trade-In)		0.18	\$150	\$466	
		10 yrs.		\$8		\$2	\$10		thereafter	\$136				0.18	\$150	\$296	
Little Rock	Arkansas	New	\$5	\$25	By		\$30	6.39%	X 20% B-Value	\$312	4.63%	Purch. Price	\$1,166	0.19	\$154	\$1,665	
		5 yrs.		\$25	Weight		\$25	6.39%	X 20% B-Value	\$191		(Trade-In)		0.19	\$154	\$374	
		10 yrs.		\$25			\$25	6.39%	X 20% B-Value	\$89				0.19	\$154	\$272	
Los Angeles	California	New	\$12	\$30		\$7	\$49	2.00%	X100% O-Value	\$488	8.25%	Purch. Price	\$2,013	0.18	0.08	\$162	\$2,715
		5 yrs.		\$30		\$7	\$37	2.00%	X 60% O-Value	\$293				0.18	0.08	\$162	\$495
		10 yrs.		\$30		\$7	\$37	2.00%	X 20% O-Value	\$98				0.18	0.08	\$162	\$300
Denver	Colorado	New	\$7	\$25	By		\$32	2.10%	X O-Value	\$512	7%	Purch. Price	\$1,781	0.22	\$183	\$2,512	
		5 yrs.		\$25	Weight		\$25	0.75%	X O-Value	\$183		(Trade-In)		0.22	\$183	\$395	
		10 yrs.		\$20	& Age		\$20	0.50%	X O-Value	\$122				0.22	\$183	\$329	
Bridgeport	Connecticut	New	\$15	\$20		\$4	\$39	6.65%	X 70% B-Value	\$1,136	2.75%	Purch. Price	\$671	0.36	\$300	\$2,157	
		5 yrs.		\$20		\$4	\$24	6.65%	X 70% B-Value	\$697		(Trade-In)		0.36	\$300	\$1,029	
		10 yrs.		\$20		\$4	\$24	6.65%	X 70% B-Value	\$326				0.36	\$300	\$659	
Wilmington	Delaware	New	\$16	\$20			\$36				2.75%	Purch. Price	\$671	0.23	\$192	\$901	
		5 yrs.		\$20			\$20		None			or		0.23	\$192	\$214	
		10 yrs.		\$20			\$20					B-Value		0.23	\$192	\$214	
Washington	DC	New	\$20	\$88	By		\$108				6.00%	Purch. Price	\$1,464	0.20	\$167	\$1,744	
		5 yrs.		\$88	Weight		\$88		None		or	depending		0.20	\$167	\$260	
		10 yrs.		\$88			\$88					on weight		0.20	\$167	\$260	
Jacksonville	Florida	New	\$31	\$145	By		\$176				6.50%	Purch. Price	\$1,586	0.25	\$205	\$1,972	
		5 yrs.		\$45	Weight		\$45		None			(Trade-In)		0.25	\$205	\$254	
		10 yrs.		\$45			\$45							0.25	\$205	\$254	
Atlanta	Georgia	New	\$18	\$20			\$38	4.88%	X 40% B-Value	\$476	7.00%	Purch. Price	\$1,708	0.08	0.07	\$67	\$2,293
		5 yrs.		\$20			\$20	4.88%	X 40% B-Value	\$292				0.08	0.07	\$67	\$383
		10 yrs.		\$20			\$20	4.88%	X 40% B-Value	\$137				0.08	0.07	\$67	\$227
Honolulu CDP	Hawaii	New	\$3	\$20		\$1	\$24		By weight	\$94	4.00%	Purch. Price	\$976	0.28	0.04	\$244	\$1,340
		5 yrs.		\$20		\$1	\$21		State +	\$94				0.28	0.04	\$244	\$361
		10 yrs.		\$20		\$1	\$21		County	\$94				0.28	0.04	\$244	\$361
Boise	Idaho	New	\$8	\$54	By		\$62				5.00%	Purch. Price	\$1,220	0.25	\$208	\$1,495	
		5 yrs.		\$42	Age		\$42		None					0.25	\$208	\$255	
		10 yrs.		\$30			\$30							0.25	\$208	\$243	
Chicago	Illinois	New	\$13	\$48			\$61				7.00%	Purch. Price	\$1,708	0.19	0.06	\$168	\$1,939
		5 yrs.		\$48			\$48		None			(Trade-In)		0.19	0.06	\$168	\$218
		10 yrs.		\$48			\$48							0.19	0.06	\$168	\$218
Indianapolis	Indiana	New	\$5	\$65	Wheeltax		\$70		Tax Schedule by	\$300	5.00%	Purch. Price	\$1,220	0.15	0.05	\$131	\$1,723
		5 yrs.		\$65			\$65		Age & MSRP	\$150		(Trade-In)		0.15	0.05	\$131	\$348
		10 yrs.		\$65			\$65		(O-Value CPI Adjusted)	\$30				0.15	0.05	\$131	\$228
Des Moines	Iowa	New	\$15	\$58	By		\$73	1.00%	X B-Value	\$244	5.00%	Purch. Price	\$1,220	0.20	\$167	\$1,708	
		5 yrs.		\$58	Weight		\$58	1.00%	X B-Value	\$150		(Trade-In)		0.20	\$167	\$379	
		10 yrs.		\$22	& Age		\$22	0.10%	X B-Value	\$7				0.20	\$167	\$199	
Wichita	Kansas	New	\$8	\$27			\$35		Tax Schedule by	\$575	5.90%	Purch. Price	\$1,440	0.17	\$142	\$2,195	
		5 yrs.		\$27			\$27		Age & MSRP	\$239		(Trade-In)		0.17	\$142	\$410	
		10 yrs.		\$27			\$27			\$88				0.17	\$142	\$259	

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total		
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax	
Louisville	Kentucky	New	\$6	\$14			\$20	1.72%	X B-Value	\$420	6.00%	Purch. Price	\$1,464	0.15	\$125	\$2,031	
		5 yrs.		\$14			\$14	1.72%	X B-Value	\$257		(Trade-In)		0.15	\$125	\$399	
		10 yrs.		\$14			\$14	1.72%	X B-Value	\$120				0.15	\$125	\$262	
New Orleans	Louisiana	New	\$24	\$17	Reg. 2 yrs.		\$41	0.43%	Approx.	\$106	9.00%	Purch. Price	\$2,196	0.20	\$167	\$2,514	
		5 yrs.		\$17	by Initial		\$17	0.43%	Rate	\$65				0.20	\$167	\$253	
		10 yrs.		\$17	Value		\$17	0.43%		\$30				0.20	\$167	\$218	
Portland	Maine	New	\$15	\$23			\$38	2.40%	X B-Value	\$586	6.00%	Purch. Price	\$1,464	0.19	\$158	\$2,251	
		5 yrs.		\$23			\$23	0.65%	X B-Value	\$97		(Trade-In)		0.19	\$158	\$284	
		10 yrs.		\$23			\$23	0.40%	Max \$15	\$15				0.19	\$158	\$201	
Baltimore	Maryland	New	\$20	\$49	Reg. 2 yrs.		\$69				5.00%	B-Value	\$1,220	0.24	\$196	\$1,488	
		5 yrs.		\$49	by		\$49		None					0.24	\$196	\$248	
		10 yrs.		\$49	Weight		\$49							0.24	\$196	\$248	
Boston	Massachusetts	New	\$50	\$15	Reg. 2 yrs.		\$65	2.50%	X 90% MSRP	\$549	5.00%	Purch. Price	\$1,220	0.21	\$175	\$2,016	
		5 yrs.		\$15			\$15	2.50%	X 10% MSRP	\$61		(Trade-In)		0.21	\$175	\$258	
		10 yrs.		\$15			\$15	2.50%	X 10% MSRP	\$61				0.21	\$175	\$258	
Detroit	Michigan	New	\$11	\$5	By		\$16	0.50%	X MSRP	\$122	6.00%	Purch. Price	\$1,464	0.19	0.06	\$168	\$1,773
		5 yrs.		\$5	Weight		\$5		Decr. 10% first	\$89				0.19	0.06	\$168	\$265
		10 yrs.		\$5			\$5		3yrs, then same	\$89				0.19	0.06	\$168	\$265
Minneapolis	Minnesota	New	\$12	\$10			\$22	1.25%	X Base Value	\$305	6.50%	Purch. Price	\$1,586	0.20	\$167	\$2,085	
		5 yrs.		\$10			\$10		Depr. every	\$229				0.20	\$167	\$411	
		10 yrs.		\$10			\$10		2 yrs.	\$35				0.20	\$167	\$217	
Jackson	Mississippi	New	\$5	\$25			\$30	10.23%	X 23% MSRP	\$574	5.00%	Purch. Price	\$1,220	0.18	\$150	\$1,979	
		5 yrs.		\$25			\$25	10.23%	X 9% MSRP	\$225		(Trade-In)		0.18	\$150	\$405	
		10 yrs.		\$25			\$25		Flat Fee	\$100				0.18	\$150	\$280	
Kansas	Missouri	New	\$9	\$51	By		\$60	7.79%	X33% B-Value	\$634	6.60%	Purch. Price	\$1,610	0.17	\$142	\$2,448	
		5 yrs.		\$51	Horsepower		\$51	7.79%	X33% B-Value	\$389		(Trade-In)		0.17	\$142	\$584	
		10 yrs.		\$51			\$51	7.79%	X33% B-Value	\$182				0.17	\$142	\$377	
Billings	Montana	New	\$5	\$15	By		\$20				1.50%	Purch. Price	\$366	0.27	\$225	\$615	
		5 yrs.		\$15	Weight		\$15		None					0.27	\$225	\$244	
		10 yrs.		\$15			\$15							0.27	\$225	\$244	
Omaha	Nebraska	New	\$10	\$20	Wheeltax		\$30	1.63%	X 90% MSRP	\$358	6.50%	Mkt. Value	\$1,586	0.25	\$204	\$2,181	
		5 yrs.		\$20			\$20	1.63%	X 51% MSRP	\$203		(Trade-In)		0.25	\$204	\$431	
		10 yrs.		\$20			\$20	1.63%	X 15% MSRP	\$60				0.25	\$204	\$288	
Las Vegas	Nevada	New	\$20	\$33			\$53	4.00%	X 45% B-Value	\$439	7.00%	Purch. Price	\$1,708	0.23	\$192	\$2,397	
		5 yrs.		\$33			\$33		Depr. every	\$198				0.23	\$192	\$427	
		10 yrs.		\$33			\$33		year (Approx.)	\$22				0.23	\$192	\$252	
Manchester	New Hampshire	New	\$22	\$31	By		\$53	1.80%	X O-Value	\$439			\$0	0.18	\$150	\$650	
		5 yrs.		\$31	Weight		\$31	0.60%	X O-Value	\$146		None		0.18	\$150	\$336	
		10 yrs.		\$31			\$31	0.60%	X O-Value	\$146				0.18	\$150	\$336	
Newark	New Jersey	New	\$20	\$134	By		\$154				6.00%	Purch. Price	\$1,464	0.11	\$88	\$1,710	
		5 yrs.		\$84	Weight		\$84		None					0.11	\$88	\$176	
		10 yrs.		\$84			\$84							0.11	\$88	\$176	
Albuquerque	New Mexico	New	\$6	\$48	By		\$53				3.00%	Mkt. Value	\$732	0.17	\$142	\$930	
		5 yrs.		\$40	Weight		\$40		None			(Trade-In)		0.17	\$142	\$184	
		10 yrs.		\$40	& Age		\$40							0.17	\$142	\$184	
New York	New York	New	\$11	\$54	Reg. 2 yr.F121		\$65				8.25%	Purch. Price	\$2,013	0.22	0.08	\$202	\$2,285
		5 yrs.		\$54	by Weight		\$54		None					0.22	0.08	\$202	\$262
		10 yrs.		\$54	& Cylinders		\$54							0.22	0.08	\$202	\$262
Charlotte	North Carolina	New	\$35	\$20			\$55	1.26%	X B-Value +\$30	\$336	3.00%	Purch. Price	\$732	0.23	\$188	\$1,314	
		5 yrs.		\$20			\$20	1.26%	X B-Value +\$30	\$218		(Trade-In)		0.23	\$188	\$429	
		10 yrs.		\$20			\$20	1.26%	X B-Value +\$30	\$118				0.23	\$188	\$329	

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total			
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax		
Fargo	North Dakota	New	\$7	\$88					\$95			5.00%	Purch. Price	\$1,220	0.20	\$167	\$1,484	
		5 yrs.		\$88				None		\$88			(Trade-In)		0.20	\$167	\$257	
		10 yrs.		\$88						\$88					0.20	\$167	\$257	
Columbus	Ohio	New	\$6	\$44	(Flat VLF				\$50			5.75%	Purch. Price	\$1,403	0.22	\$183	\$1,639	
		5 yrs.		\$44	fee: part of			None		\$44			(Trade-In)		0.22	\$183	\$230	
		10 yrs.		\$44	Reg. Fee)					\$44					0.22	\$183	\$230	
Oklahoma	Oklahoma	New	\$11	\$20					\$31	1.25%	X MSRP	\$305	3.25%	Purch. Price	\$793	0.16	\$133	\$1,267
		5 yrs.		\$20				1.25%	Decr. 10%	\$20					0.16	\$133	\$358	
		10 yrs.		\$20				1.25%	thereafter	\$20					0.16	\$133	\$276	
Portland	Oregon	New	\$10	\$24	Reg. 2 yrs.				\$34					\$0	0.24	\$200	\$240	
		5 yrs.		\$24				None		\$24			None		0.24	\$200	\$228	
		10 yrs.		\$24						\$24					0.24	\$200	\$228	
Philadelphia	Pennsylvania	New	\$23	\$36					\$59			7.00%	Purch. Price	\$1,708	0.12	\$100	\$1,874	
		5 yrs.		\$36				None		\$36					0.12	\$100	\$143	
		10 yrs.		\$36						\$36					0.12	\$100	\$143	
Providence	Rhode Island	New	\$25	\$33	Reg. 2 yrs.				\$58	7.68%	X B-Value	\$1,873	7.00%	Purch. Price	\$1,708	0.28	\$233	\$3,879
		5 yrs.		\$33				7.68%	X B-Value	\$33			(Trade-In)		0.28	\$233	\$1,421	
		10 yrs.		\$33				7.68%	X B-Value	\$33					0.28	\$233	\$810	
Columbia	South Carolina	New	\$5	\$24					\$29	3.39%	X B-Value	\$826	5.00%	Purch. Price	\$300	0.16	\$133	\$1,291
		5 yrs.		\$24				3.39%	X B-Value	\$24			but \$300		0.16	\$133	\$667	
		10 yrs.		\$24				3.39%	X B-Value	\$24			Maximum		0.16	\$133	\$397	
Sioux Falls	South Dakota	New	\$5	\$57	Wheeltax				\$62				3.00%	Purch. Price	\$732	0.21	\$175	\$971
		5 yrs.		\$45				None		\$45			(Trade-In)		0.21	\$175	\$222	
		10 yrs.		\$45						\$45					0.21	\$175	\$222	
Memphis	Tennessee	New	\$8	\$23					\$31			6.00%	Purch. Price	\$1,501	0.21	\$175	\$1,711	
		5 yrs.		\$23				None		\$23			" + \$37 Local"		0.21	\$175	\$202	
		10 yrs.		\$23						\$23					0.21	\$175	\$202	
Houston	Texas	New	\$13	\$70					\$83			6.25%	Mkt. Value	\$1,525	0.20	\$167	\$1,779	
		5 yrs.		\$62				None		\$62			(Trade-In)		0.20	\$167	\$233	
		10 yrs.		\$52						\$52					0.20	\$167	\$223	
Salt Lake	Utah	New	\$6	\$36					\$42	1.70%	Depr. Varies	\$407	6.10%	Purch. Price	\$1,488	0.25	\$204	\$2,145
		5 yrs.		\$36				1.70%	by domestic,	\$36			(Trade-In)		0.25	\$204	\$416	
		10 yrs.		\$36				1.70%	imports, & trucks	\$36					0.25	\$204	\$266	
Burlington	Vermont	New	\$10	\$43					\$53				6.00%	Purch. Price	\$1,464	0.20	\$167	\$1,689
		5 yrs.		\$43				None		\$43			(Trade-In)		0.20	\$167	\$215	
		10 yrs.		\$43						\$43					0.20	\$167	\$215	
Virginia Beach	Virginia	New	\$10	\$32	By				\$42	3.70%	X B-Value	\$903	3.00%	Purch. Price	\$732	0.18	\$148	\$1,826
		5 yrs.		\$32	Weight			3.70%	X B-Value	\$32					0.18	\$148	\$735	
		10 yrs.		\$32				3.70%	X B-Value	\$32					0.18	\$148	\$440	
Seattle	Washington	New	\$8	\$48	Includes	\$2			\$59	2.20%	X 100% O-Value	\$537	8.20%	Purch. Price	\$2,001	0.23	\$192	\$2,791
		5 yrs.		\$44	\$15	\$2		2.20%	X 74% O-Value	\$61			(Trade-In)		0.23	\$192	\$654	
		10 yrs.		\$44	Cnty Fee	\$2		2.20%	X 31% O-Value	\$46					0.23	\$192	\$408	
Charleston	West Virginia	New	\$5	\$30		\$2			\$37	3.05%	X 60% B-Value	\$446	6.00%	Purch. Price	\$1,464	0.21	\$171	\$2,120
		5 yrs.		\$30				3.05%	X 60% B-Value	\$30			(Trade-In)		0.21	\$171	\$477	
		10 yrs.		\$30				3.05%	X 60% B-Value	\$30					0.21	\$171	\$331	
Milwaukee	Wisconsin	New	\$13	\$45					\$58				5.60%	Purch. Price	\$1,366	0.24	\$198	\$1,625
		5 yrs.		\$45				None		\$45			(Trade-In)		0.24	\$198	\$246	
		10 yrs.		\$45						\$45					0.24	\$198	\$246	
Cheyenne	Wyoming	New	\$12	\$15					\$27	3.00%	X60% O-Value	\$439	5.00%	Purch. Price	\$1,220	0.08	\$67	\$1,758
		5 yrs.		\$15				3.00%	X20% O-Value	\$15			(Trade-In)		0.08	\$67	\$233	
		10 yrs.		\$15				3.00%	X15% O-Value	\$15					0.08	\$67	\$196	

Vehicle License Fees: A Comparison of the Most Populous Cities of Each State

Cadillac Seville SLS

Assumptions:

- 1) *No Trade In.*
- 2) *Car Purchased within State boundaries.*
- 3) *Annual Miles Driven = 15,000.*
- 4) *Car Specifics:*

	<i>Bluebook</i>	<i>Mileage</i>	<i>Weight</i>	<i>Miles per Gal.</i>	<i>Horsepower</i>
New (1997)	\$39,625	15	3900	17	275
1993 (5 yrs.)	\$20,675	60,000	3900	Hwy 26	
1988 (10 yrs.)	\$8,100	135,000	3900	Avg. 21.5	



Methodology:

The figures below were compiled using a variety of sources, including a phone survey. We made use of "Automobile Taxes and Fees, January 1995," by the National Conference of State Legislatures, the "Digest of Motor Laws," by the American Automobile Association, the "State Tax Guide," by the Commerce Clearing House, and the "Monthly Motor Fuel Reported by State, August 1997," by the U.S. Department of Transportation. We also conducted a phone survey to find out how much it would cost to register a vehicle in the respective city.

We chose to survey the most populous city of each state with the hope that the comparison is one of "apples" to "apples." Unfortunately, that is not the case, especially since there is so much variability between states. There is a big range, for instance, just in the population of these cities. At the very top is New York City with over 7 million inhabitants, and at the other end is Burlington City in Vermont with only thirty-nine thousand persons.

The most populous city was selected using the 1990 Census of Population.

Acknowledgements:

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Initials Used Below:

- B-Value -Book Value
- 0-Value -Original Value or Manufacturer Suggested Retail Price
- Depr. -Depreciates
- MSRP -Manufacturer Suggested Retail Price
- CPI -Consumer Price Index
- Decr. -Decreases
- Purch. -Purchase

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total		
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax	
Birmingham	Alabama	New	\$15	\$25			\$40	7.86%	X 15% B-Value	\$467	3.04%	Purch. Price	\$1,204	0.16	\$112	\$1,827	
		5 yrs.		\$25			\$25	7.86%	X 15% B-Value	\$244		(Trade-In)	\$0	0.16	\$112	\$385	
		10 yrs.		\$25			\$25	7.86%	X 15% B-Value	\$95			\$0	0.16	\$112	\$237	
Anchorage	Alaska	New	\$5	\$35			\$40		flat fee	\$99				0.08	\$56	\$198	
		5 yrs.		\$35			\$35		by year	\$28		no sales tax		0.08	\$56	\$122	
		10 yrs.		\$35			\$35			\$16				0.08	\$56	\$110	
Phoenix	Arizona	New	\$4	\$8		\$2	\$14	4.00%	X 60% O-Value	\$951	6.80%	Purch. Price	\$2,695	0.18	\$126	\$3,785	
		5 yrs.		\$8		\$2	\$10		Depr. 15%	\$496		(Trade-In)		0.18	\$126	\$632	
		10 yrs.		\$8		\$2	\$10		thereafter	\$220				0.18	\$126	\$356	
Little Rock	Arkansas	New	\$5	\$25	By		\$30	6.39%	X 20% B-Value	\$506	4.63%	Purch. Price	\$1,870	0.19	\$129	\$2,539	
		5 yrs.		\$25	Weight		\$25	6.39%	X 20% B-Value	\$264		(Trade-In)		0.19	\$129	\$422	
		10 yrs.		\$25			\$25	6.39%	X 20% B-Value	\$104				0.19	\$129	\$261	
Los Angeles	California	New	\$12	\$30		\$7	\$49	2.00%	X100% O-Value	\$793	8.25%	Purch. Price	\$3,269	0.18	0.08	\$136	\$4,250
		5 yrs.		\$30		\$7	\$37	2.00%	X 60% O-Value	\$476				0.18	0.08	\$136	\$651
		10 yrs.		\$30		\$7	\$37	2.00%	X 20% O-Value	\$159				0.18	0.08	\$136	\$334
Denver	Colorado	New	\$7	\$25	By		\$31	2.10%	X O-Value	\$832	7%	Purch. Price	\$2,893	0.22	\$153	\$3,913	
		5 yrs.		\$25	Weight		\$25	0.75%	X O-Value	\$297		(Trade-In)		0.22	\$153	\$478	
		10 yrs.		\$20	& Age		\$20	0.50%	X O-Value	\$198				0.22	\$153	\$374	
Bridgeport	Connecticut	New	\$15	\$20		\$4	\$39	6.65%	X 70% B-Value	\$1,845	2.75%	Purch. Price	\$1,090	0.36	\$251	\$3,235	
		5 yrs.		\$20		\$4	\$24	6.65%	X 70% B-Value	\$962		(Trade-In)		0.36	\$251	\$1,246	
		10 yrs.		\$20		\$4	\$24	6.65%	X 70% B-Value	\$377				0.36	\$251	\$661	
Wilmington	Delaware	New	\$16	\$20			\$36				2.75%	Purch. Price	\$1,090	0.23	\$160	\$1,289	
		5 yrs.		\$20			\$20		None			or		0.23	\$160	\$183	
		10 yrs.		\$20			\$20					B-Value		0.23	\$160	\$183	
Washington	DC	New	\$20	\$88	By		\$108				6.00%	Purch. Price	\$2,378	0.20	\$140	\$2,630	
		5 yrs.		\$88	Weight		\$88		None		or	depending		0.20	\$140	\$233	
		10 yrs.		\$88			\$88				7.00%	on weight		0.20	\$140	\$233	
Jacksonville	Florida	New	\$31	\$145	By		\$176				6.50%	Purch. Price	\$2,576	0.25	\$172	\$2,929	
		5 yrs.		\$45	Weight		\$45		None			(Trade-In)		0.25	\$172	\$220	
		10 yrs.		\$45			\$45							0.25	\$172	\$220	
Atlanta	Georgia	New	\$18	\$20			\$38	4.88%	X 40% B-Value	\$773	7.00%	Purch. Price	\$2,774	0.08	0.07	\$56	\$3,644
		5 yrs.		\$20			\$20	4.88%	X 40% B-Value	\$403				0.08	0.07	\$56	\$483
		10 yrs.		\$20			\$20	4.88%	X 40% B-Value	\$158				0.08	0.07	\$56	\$238
Honolulu CDP	Hawaii	New	\$3	\$20		\$1	\$24		By weight	\$78	4.00%	Purch. Price	\$1,585	0.28	0.04	\$204	\$1,893
		5 yrs.		\$20		\$1	\$21		State +	\$78				0.28	0.04	\$204	\$305
		10 yrs.		\$20		\$1	\$21		County	\$78				0.28	0.04	\$204	\$305
Boise	Idaho	New	\$8	\$54	By		\$62				5.00%	Purch. Price	\$1,981	0.25	\$174	\$2,223	
		5 yrs.		\$42	Age		\$42		None					0.25	\$174	\$222	
		10 yrs.		\$30			\$30							0.25	\$174	\$210	
Chicago	Illinois	New	\$13	\$48			\$61				7.00%	Purch. Price	\$2,774	0.19	0.06	\$141	\$2,978
		5 yrs.		\$48			\$48		None			(Trade-In)		0.19	0.06	\$141	\$191
		10 yrs.		\$48			\$48							0.19	0.06	\$141	\$191
Indianapolis	Indiana	New	\$5	\$65	Wheeltax		\$70		Tax Schedule by	\$469	5.00%	Purch. Price	\$1,981	0.15	0.05	\$110	\$2,631
		5 yrs.		\$65			\$65		Age & MSRP	\$261		(Trade-In)		0.15	0.05	\$110	\$437
		10 yrs.		\$65			\$65		(O-Value CPI Adjusted)	\$49				0.15	0.05	\$110	\$225
Des Moines	Iowa	New	\$15	\$55	By		\$70	1.00%	X B-Value	\$396	5.00%	Purch. Price	\$1,981	0.20	\$140	\$2,591	
		5 yrs.		\$55	Weight		\$55	1.00%	X B-Value	\$207		(Trade-In)		0.20	\$140	\$405	
		10 yrs.		\$21	& Age		\$21	0.10%	X B-Value	\$8				0.20	\$140	\$172	
Wichita	Kansas	New	\$8	\$27			\$35		Tax Schedule by	\$926	5.90%	Purch. Price	\$2,338	0.17	\$119	\$3,421	
		5 yrs.		\$27			\$27		Age & MSRP	\$441		(Trade-In)		0.17	\$119	\$589	
		10 yrs.		\$27			\$27			\$131				0.17	\$119	\$279	

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total		
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax	
Louisville	Kentucky	New	\$6	\$14			\$20	1.72%	X B-Value	\$682	6.00%	Purch. Price	\$2,378	0.15	\$105	\$3,186	
		5 yrs.		\$14			\$14	1.72%	X B-Value	\$356		(Trade-In)		0.15	\$105	\$477	
		10 yrs.		\$14			\$14	1.72%	X B-Value	\$139				0.15	\$105	\$260	
New Orleans	Louisiana	New	\$24	\$25	Reg. 2 yrs.		\$49	0.43%	Approx.	\$172	9.00%	Purch. Price	\$3,566	0.20	\$140	\$3,931	
		5 yrs.	Approx VLF	\$25	by Initial		\$25	0.43%	Rate	\$90				0.20	\$140	\$258	
		10 yrs.		\$25	Value		\$25	0.43%		\$35				0.20	\$140	\$204	
Portland	Maine	New	\$15	\$23			\$38	2.40%	X B-Value	\$951	6.00%	Purch. Price	\$2,378	0.19	\$133	\$3,504	
		5 yrs.		\$23			\$23	0.65%	X B-Value	\$134		(Trade-In)		0.19	\$133	\$295	
		10 yrs.		\$23			\$23	0.40%	Max \$15	\$15				0.19	\$133	\$176	
Baltimore	Maryland	New	\$20	\$49	Reg. 2 yrs.		\$69				5.00%	B-Value	\$1,981	0.24	\$164	\$2,218	
		5 yrs.		\$49	by		\$49		None					0.24	\$164	\$216	
		10 yrs.		\$49	Weight		\$49							0.24	\$164	\$216	
Boston	Massachusetts	New	\$50	\$15	Reg. 2 yrs.		\$65	2.50%	X 90% MSRP	\$892	5.00%	Purch. Price	\$1,981	0.21	\$147	\$3,091	
		5 yrs.		\$15			\$15	2.50%	X 10% MSRP	\$99		(Trade-In)		0.21	\$147	\$267	
		10 yrs.		\$15			\$15	2.50%	X 10% MSRP	\$99				0.21	\$147	\$267	
Detroit	Michigan	New	\$11	\$5	By		\$16	0.50%	X MSRP	\$198	6.00%	Purch. Price	\$2,378	0.19	0.06	\$141	\$2,735
		5 yrs.		\$5	Weight		\$5		Decr. 10% first	\$144				0.19	0.06	\$141	\$293
		10 yrs.		\$5			\$5		3yrs., then same	\$144				0.19	0.06	\$141	\$293
Minneapolis	Minnesota	New	\$12	\$10			\$22	1.25%	X Base Value	\$495	6.50%	Purch. Price	\$2,576	0.20	\$140	\$3,238	
		5 yrs.		\$10			\$10		Depr. every	\$371				0.20	\$140	\$527	
		10 yrs.		\$10			\$10		2 yrs.	\$35				0.20	\$140	\$190	
Jackson	Mississippi	New	\$5	\$25			\$30	10.23%	X 23% MSRP	\$933	5.00%	Purch. Price	\$1,981	0.18	\$126	\$3,074	
		5 yrs.		\$25			\$25	10.23%	X 9% MSRP	\$365		(Trade-In)		0.18	\$126	\$521	
		10 yrs.		\$25			\$25		Flat Fee	\$100				0.18	\$126	\$256	
Kansas	Missouri	New	\$9	\$51	By		\$60	7.79%	X33% B-Value	\$1,029	6.60%	Purch. Price	\$2,615	0.17	\$119	\$3,825	
		5 yrs.		\$51	Horsepower		\$51	7.79%	X33% B-Value	\$537		(Trade-In)		0.17	\$119	\$709	
		10 yrs.		\$51			\$51	7.79%	X33% B-Value	\$210				0.17	\$119	\$383	
Billings	Montana	New	\$5	\$15	By		\$20				1.50%	Purch. Price	\$594	0.27	\$188	\$807	
		5 yrs.		\$15	Weight		\$15		None					0.27	\$188	\$208	
		10 yrs.		\$15			\$15							0.27	\$188	\$208	
Omaha	Nebraska	New	\$10	\$20	Wheeltax		\$30	1.63%	X 90% MSRP	\$581	6.50%	Mkt. Value	\$2,576	0.25	\$171	\$3,361	
		5 yrs.	Approx VLF	\$20			\$20	1.63%	X 51% MSRP	\$329		(Trade-In)		0.25	\$171	\$524	
		10 yrs.		\$20			\$20	1.63%	X 15% MSRP	\$97				0.25	\$171	\$291	
Las Vegas	Nevada	New	\$20	\$33			\$53	4.00%	X 45% B-Value	\$713	7.00%	Purch. Price	\$2,774	0.23	\$160	\$3,706	
		5 yrs.		\$33			\$33		Depr. every	\$321				0.23	\$160	\$520	
		10 yrs.		\$33			\$33		year (Approx.)	\$36				0.23	\$160	\$234	
Manchester	New Hampshire	New	\$22	\$31	By		\$53	1.80%	X O-Value	\$713			\$0	0.18	\$126	\$900	
		5 yrs.		\$31	Weight		\$31	0.60%	X O-Value	\$238		None		0.18	\$126	\$403	
		10 yrs.		\$31			\$31	0.60%	X O-Value	\$238				0.18	\$126	\$403	
Newark	New Jersey	New	\$20	\$134	By		\$154				6.00%	Purch. Price	\$2,378	0.11	\$73	\$2,609	
		5 yrs.		\$84	Weight		\$84		None					0.11	\$73	\$162	
		10 yrs.		\$84			\$84							0.11	\$73	\$162	
Albuquerque	New Mexico	New	\$6	\$48	By		\$53				3.00%	Mkt. Value	\$1,189	0.17	\$119	\$1,364	
		5 yrs.		\$40	Weight		\$40		None			(Trade-In)		0.17	\$119	\$161	
		10 yrs.		\$40	& Age		\$40							0.17	\$119	\$161	
New York	New York	New	\$11	\$54	Reg. 2 yrs.		\$65				8.25%	Purch. Price	\$3,269	0.22	0.08	\$169	\$3,508
		5 yrs.		\$54	by Weight		\$54		None					0.22	0.08	\$169	\$229
		10 yrs.		\$54	& Cylinders		\$54							0.22	0.08	\$169	\$229
Charlotte	North Carolina	New	\$35	\$20			\$55	1.26%	X B-Value +\$30	\$527	3.00%	Purch. Price	\$1,189	0.23	\$158	\$1,931	
		5 yrs.		\$20			\$20	1.26%	X B-Value +\$30	\$289		(Trade-In)		0.23	\$158	\$470	
		10 yrs.		\$20			\$20	1.26%	X B-Value +\$30	\$132				0.23	\$158	\$312	

City	State	Car Age	Annual Vehicle Registration				Vehicle License Fees			Sales Tax on Purchase			Gasoline Tax		Annual Total			
			Title	Registr.	Notes	Misc.	Annual	Rate	Notes	Annual	Rate	Description	Annual	\$/Gal		Sales Tax		
Fargo	North Dakota	New	\$7	\$88					\$95			5.00%	Purch. Price	\$1,981	0.20	\$140	\$2,218	
		5 yrs.		\$88				None		\$88			(Trade-In)		0.20	\$140	\$230	
		10 yrs.		\$88						\$88					0.20	\$140	\$230	
Columbus	Ohio	New	\$6	\$44	(Flat VLF				\$50			5.75%	Purch. Price	\$2,278	0.22	\$153	\$2,484	
		5 yrs.		\$44	fee: part of			None		\$44			(Trade-In)		0.22	\$153	\$200	
		10 yrs.		\$44	Reg. Fee)					\$44					0.22	\$153	\$200	
Oklahoma	Oklahoma	New	\$11	\$20					\$31	1.25%	X MSRP	\$495	3.25%	Purch. Price	\$1,288	0.16	\$112	\$1,930
		5 yrs.		\$20					\$20	1.25%	Decr. 10%	\$325			0.16	\$112	\$461	
		10 yrs.		\$20					\$20	1.25%	thereafter	\$192			0.16	\$112	\$328	
Portland	Oregon	New	\$10	\$24	Reg. 2 yrs.				\$34					\$0	0.24	\$167	\$208	
		5 yrs.		\$24				None		\$24			None		0.24	\$167	\$195	
		10 yrs.		\$24						\$24					0.24	\$167	\$195	
Philadelphia	Pennsylvania	New	\$23	\$36					\$59			7.00%	Purch. Price	\$2,774	0.12	\$84	\$2,923	
		5 yrs.		\$36				None		\$36					0.12	\$84	\$127	
		10 yrs.		\$36						\$36					0.12	\$84	\$127	
Providence	Rhode Island	New	\$25	\$33	Reg. 2 yrs.				\$58	7.68%	X B-Value	\$3,042	7.00%	Purch. Price	\$2,774	0.28	\$195	\$6,076
		5 yrs.		\$33					\$33	7.68%	X B-Value	\$1,587		(Trade-In)		0.28	\$195	\$1,822
		10 yrs.		\$33					\$33	7.68%	X B-Value	\$622			0.28	\$195	\$856	
Columbia	South Carolina	New	\$5	\$24					\$29	3.39%	X B-Value	\$1,342	5.00%	Purch. Price	\$300	0.16	\$112	\$1,785
		5 yrs.		\$24					\$24	3.39%	X B-Value	\$700		but \$300		0.16	\$112	\$838
		10 yrs.		\$24					\$24	3.39%	X B-Value	\$274		Maximum		0.16	\$112	\$412
Sioux Falls	South Dakota	New	\$5	\$47	Wheeltax				\$52				3.00%	Purch. Price	\$1,189	0.21	\$147	\$1,389
		5 yrs.		\$38				None		\$38			(Trade-In)		0.21	\$147	\$186	
		10 yrs.		\$38						\$38				0.21	\$147	\$186		
Memphis	Tennessee	New	\$8	\$23					\$31			6.00%	Purch. Price	\$2,415	0.21	\$147	\$2,596	
		5 yrs.		\$23				None		\$23			"+" \$37 Local"		0.21	\$147	\$173	
		10 yrs.		\$23						\$23				0.21	\$147	\$173		
Houston	Texas	New	\$13	\$70					\$83			6.25%	Mkt. Value	\$2,477	0.20	\$140	\$2,703	
		5 yrs.		\$62				None		\$62			(Trade-In)		0.20	\$140	\$206	
		10 yrs.		\$52						\$52				0.20	\$140	\$196		
Salt Lake	Utah	New	\$6	\$36					\$42	1.70%	Depr. Varies	\$593	6.10%	Purch. Price	\$2,417	0.25	\$171	\$3,226
		5 yrs.		\$36					\$36	1.70%	by domestic,	\$239		(Trade-In)		0.25	\$171	\$448
		10 yrs.		\$36					\$36	1.70%	imports, & trucks	\$28			0.25	\$171	\$237	
Burlington	Vermont	New	\$10	\$43					\$53				6.00%	Purch. Price	\$2,378	0.20	\$140	\$2,575
		5 yrs.		\$43				None		\$43			(Trade-In)		0.20	\$140	\$188	
		10 yrs.		\$43						\$43				0.20	\$140	\$188		
Virginia Beach	Virginia	New	\$10	\$27	By				\$37	3.70%	X B-Value	\$1,466	3.00%	Purch. Price	\$1,189	0.18	\$123	\$2,817
		5 yrs.		\$27	Weight				\$27	3.70%	X B-Value	\$765			0.18	\$123	\$917	
		10 yrs.		\$27					\$27	3.70%	X B-Value	\$300			0.18	\$123	\$452	
Seattle	Washington	New	\$8	\$48	Includes	\$2			\$59	2.20%	X 100% O-Value	\$872	8.20%	Purch. Price	\$3,249	0.23	\$160	\$4,343
		5 yrs.		\$44	\$15	\$2			\$61	2.20%	X 74% O-Value	\$645		(Trade-In)		0.23	\$160	\$870
		10 yrs.		\$44	Cnty Fee	\$2			\$46	2.20%	X 31% O-Value	\$270			0.23	\$160	\$480	
Charleston	West Virginia	New	\$5	\$30		\$2			\$37	3.05%	X 60% B-Value	\$724	6.00%	Purch. Price	\$2,378	0.21	\$143	\$3,284
		5 yrs.		\$30					\$30	3.05%	X 60% B-Value	\$378		(Trade-In)		0.21	\$143	\$553
		10 yrs.		\$30					\$30	3.05%	X 60% B-Value	\$148			0.21	\$143	\$324	
Milwaukee	Wisconsin	New	\$13	\$45					\$58			5.60%	Purch. Price	\$2,219	0.24	\$165	\$2,446	
		5 yrs.		\$45				None		\$45			(Trade-In)		0.24	\$165	\$214	
		10 yrs.		\$45						\$45				0.24	\$165	\$214		
Cheyenne	Wyoming	New	\$12	\$15					\$27	3.00%	X60% O-Value	\$713	5.00%	Purch. Price	\$1,981	0.08	\$56	\$2,782
		5 yrs.		\$15					\$15	3.00%	X20% O-Value	\$238		(Trade-In)		0.08	\$56	\$314
		10 yrs.		\$15					\$15	3.00%	X15% O-Value	\$178			0.08	\$56	\$254	