SUMMARY OF REAL ESTATE TRANSFER TAXES BY STATE

Real estate transfer taxes are taxes imposed on the transfer of title of real property. In most cases it is an ad valorem tax that is based on the value of the property transferred. A majority of states and the District of Columbia provide for this tax but 13 states do not. The state statutes may or may not stipulate who (buyer or seller) is responsible for paying the tax. In addition, most statutes list a number of cases where the transfer is exempt from taxation. The National Association of Realtors[®] has taken an official policy position in opposition to real estate transfer taxes.

State	Transfer Fee	Transfer Fee Rate
Alabama	Deeds \$.50/\$500	0.1%
	Mortgages \$.15/\$100	0.15%
Alaska	None	
Arizona	\$2 per deed or contract	
Arkansas	\$3.30/\$1,000	0.33%
California (local)	\$.55/\$500	0.11%
Colorado	\$.01/\$100	0.01%
Connecticut	Varies	0.5% up to \$800K and 1% of
		value over \$800K; plus 0.11%
Delaware		1.5% - 2%
District of Columbia	Transfer	1.1%
	Mortgage recordation	1.1%
Florida	Deeds \$.70/\$100	0.7%
	Mortgages \$.35/\$100	0.35%
Georgia	\$.10/\$100	0.1%
Hawaii	For consideration up to \$600K:	
	\$0.10/\$100	0.1%
	For consideration between \$600K and	
	\$1million:	
	\$0.20/\$100	0.2%
	For consideration over \$1 million:	
	\$0.30/\$100	0.3%
Idaho	None	
Illinois	Chicago - \$3.75/\$500	0.75%
	Cook County - \$.25/\$500	0.05%
	State - \$0.50/\$500	0.10%
Indiana	None	
Iowa	\$.80/\$500	0.16%
Kansas	Mortgage \$.26/\$100	0.26%
Kentucky	\$.50/\$500	0.1%
Louisiana	None	
Maine	\$2.20/\$500	.44%

Massachusetts	Maryland		0.5% (0.25% for first-time
Michigan	26.1	φο (φ.σ.ο.ο.)	buyers)
County - \$.55/\$500 0.11% depending on population	Massachusetts	\$2/\$500	
County - \$.55/\$500 0.11% depending on population	Michigan	State - \$3.75/\$500	0.75%
Minscota \$1.65/\$500 0.33%		County - \$.55/\$500 - \$.75/\$500	0.11% - 0.15% depending on
Mississippi None		depending on population	population
Mose Montana None None None None Nevada S.65/\$500 up to 400K county population S.1.75/\$1,000 0.175% 0.13% up to 400K county pop. 0.25% over 400K county pop. 0.2	Minnesota	\$1.65/\$500	0.33%
Mose Montana None None None None Nevada S.65/\$500 up to 400K county population S.1.75/\$1,000 0.175% 0.13% up to 400K county pop. 0.25% over 400K county pop. 0.2	Mississippi	None	
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Utah None Vermont Tax on gains; varies with length of time	Tennessee	\$.37/\$100	0.37%
Vermont Tax on gains; varies with length of time	Texas	None	
Vermont Tax on gains; varies with length of time	Utah	None	
	Vermont	Tax on gains; varies with length of time	

Virginia	\$.15/\$100 on sales up to \$10 million;	0.03% - 0.15% depending upon
	varies thereafter	sales price
Washington		1.28% of sales price plus local
		taxes
West Virginia	\$1.65/\$500 (\$1.10 state, \$.55 county)	0.33% (state-county combination)
Wisconsin	\$.30/\$100	0.3%
Wyoming	None	

Sources: Assessment Journal, International Association of Assessing Officers, November/December 1997; Commerce Clearing House State Tax Guide 2001. Compiled by National Conference of State Legislatures Fiscal Affairs Program. Updated by NAR from various sources 8/15/05.