

DEPARTMENT OF MOTOR VEHICLES
Individual Used Vehicle Sales (Casual Sales)

Sales & Use Tax Transactions		Number of Vehicles	% of Total	Sales Price Total	Sales Tax Total	Avg Sales Price	Avg. Sales Tax
Non-NADA Review	1	163,398	28.6%	\$ 271,970,089	\$ 11,265,483	\$ 1,664	\$ 69
Selling Price Documentation Provided		94,619	16.5%	203,046,006	7,214,044	\$ 2,146	\$ 76
NADA and Sales Price are equal		11,101	1.9%	\$ 47,456,339	\$ 1,427,532	\$ 4,275	\$ 129
NADA less than minimal tax level (\$1.167)		126,069	22.1%	\$ 61,938,295	\$ 4,577,310	\$ 491	\$ 36
Selling price within \$1500 tolerance	2	176,554	30.9%	\$ 636,329,147	\$ 20,241,874	\$ 3,604	\$ 115
Total		571,741	100.0%	\$ 1,220,739,878	\$ 44,726,244	\$ 2,135	\$ 78

1) NADA Review is not performed on Dealer transactions and certain types of vehicles. NADA is **not** available for commercial vehicles and motorcycles over 7 years, vehicles over 19 years old, and trailers, and tax exempt vehicles. NADA not available until November of current model year.

2) \$1,500 tolerance level was established in the 1960's.