



## INDIANA DEPARTMENT OF REVENUE

Eric J. Holcomb, Governor  
Bob Grennes, Commissioner

Indiana Government Center  
100 N. Senate Ave  
Indianapolis, IN 46204-2253

### MEMORANDUM

To: RV and automobile dealers; related industry associations  
From: Indiana Department of Revenue  
Date: August 25, 2020

Re: Collection of Sales Tax by an Indiana Dealer for Certain Sales of Cargo Trailers and Recreational Vehicles to Non-Residents

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The 2020 Indiana General Assembly enacted House Enrolled Act 1059, which amended Indiana Code (IC) 6-2.5-2-5 regarding Indiana retail sales tax on cargo trailers and recreational vehicles.

As of July 1, 2020, when a nonresident purchases an RV or cargo trailer in Indiana and intends to register the vehicle in a nonreciprocal state (as defined in IC 6-2.5-2-5), the dealer must collect Indiana sales tax **at the rate of the destination state where the vehicle will be registered**. The rate charged should include only the state sales tax, not local jurisdictional sales taxes, and should not be reduced by any cap, exemption or other adjustment of the destination state.

All sales taxes collected, regardless of rate, will continue to be remitted to the Indiana Department of Revenue.

The dealer should issue an [ST-108NR - Certificate of Gross Retail or Use Tax Paid on the Purchase of a Motor Vehicle, Recreational Vehicle or Cargo Trailer For a Nonresident](#) (State Form 52873; shown on the next page) to the purchaser as proof of sales tax paid.

An ST-108NR may not be issued to a purchaser who intends to title and register the vehicle, RV or cargo trailer in Indiana. An Indiana resident who presents an ST-108NR as proof of sales tax paid must return to the dealer and obtain an [ST-108 - Certificate of Gross Retail or Use Tax Paid](#) (State Form 48842).

Dealer forms are located on our website at [dor.in.gov/business-tax/dealer-information/](http://dor.in.gov/business-tax/dealer-information/) or through the state forms online catalog at [in.gov/iara/2362.htm](http://in.gov/iara/2362.htm).

For additional information regarding sales tax on RVs or cargo trailers, please refer to [Sales Tax Information Bulletin #72](#) or contact the Indiana Department of Revenue Tax Policy division at (317) 233-4197 or [TaxPolicy@dor.IN.gov](mailto:TaxPolicy@dor.IN.gov).



Form  
**ST-108NR**  
State Form 52873  
(R4 / 4-20)

Indiana Department of Revenue  
**Certificate of Gross Retail or Use Tax**  
**Paid on the Purchase of a Motor Vehicle,**  
**Recreational Vehicle, or Cargo Trailer For a Nonresident**

Name of Dealer			
Dealer's RRMC Number (Registered Retail Merchant Certificate Number)			
TID Number (10 digits)		LOC Number (3 digits)	
Dealer's FID Number (federal identification number 9 digits)		Dealer's License Number (7 digits)	
Address of Dealer		City	State ZIP Code
Name of Purchaser(s) (individual or entity)		Entity Federal Identification Number	
Address of Purchaser (individual or entity)		City	State ZIP Code
Where Vehicle Will Be Titled and Licensed			
City		State	ZIP Code
Vehicle Identification Information at Purchase			
VIN Number (vehicle identification number)	Year	Make	Model

Calculation of Sales/Use Tax		Trade in Information		
1. Total Selling Price	1.	VIN Number (vehicle identification number)		
2. Trade-in Allowance (like-kind exchanges only)	2.	Year	Make	Model
3. Amount Subject to Tax (Line 1 minus Line 2)	3.			
4. Amount of Tax Collected (Line 3 multiplied by resident state tax rate from chart)	4.			

The purchaser must sign and complete the affidavit section of this form. Please include a photocopy of your driver's license. Failure to complete all items in this section or to provide your driver's license will result in sales tax being charged at the Indiana sales tax rate of 7%.

I certify under penalty of perjury that the above information is true and correct. I certify that the vehicle will be moved to and titled in the jurisdiction listed above no more than thirty (30) days from the date the vehicle is purchased. If this vehicle is physically located in Indiana, is titled in Indiana, or is not both moved to and titled in the jurisdiction listed above thirty-one (31) days from the date of sale, I will be responsible for any Indiana sales and use tax not remitted at the time of purchase, including any interest and penalty authorized by Indiana law.

Signature of Purchaser or authorized agent

Title (if the purchaser is not a natural person)