

## 50-STATE ANALYSIS OF SALES PRICE DISCLOSURE

State	Mandatory Sales Price Disclosure*	Real Estate Transfer Tax**	Disclosure Used For Appraisal?*	State Income Tax?***
Alabama	Yes	Yes	No	Yes
Alaska	Yes	No	Unclear	No
Arizona	Yes	Yes	No	Yes
Arkansas	Yes	Yes	No	Yes
California	Yes	Yes (Local)	Yes (value increases capped)	Yes
Colorado	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	No	Yes
Delaware	Yes	Yes (State & Local)	No	Yes
Florida	No	Yes	No	No
Georgia	Yes	Yes	Yes	Yes
Hawaii	Yes	Yes	No	Yes
Idaho	Yes	No	At owner's request	Yes
Illinois	Yes	Yes	No	Yes
Indiana	Yes	No	Yes	Yes
Iowa	Yes	Yes	No	Yes
Kansas	Yes	Yes	Yes	Yes
Kentucky	Yes	Yes	No	Yes
Louisiana	Yes	No	Yes	Yes
Maine	Yes	Yes	No	Yes
Maryland	Yes	Yes (State & Local)	No	Yes
Massachusetts	Yes	Yes	Yes	Yes
Michigan	Yes	Yes (State & Local)	No	Yes
Minnesota	Yes	Yes	No (sales-ratio study only)	Yes
Mississippi	No	No	No	Yes
Missouri	No	No	No	Yes
Montana	Yes	No	No	Yes
Nebraska	Yes	Yes	Yes	Yes
Nevada	Yes	Yes	No	No
New Hampshire	Yes	Yes	No	Div. & Int. Only
New Jersey	Yes	Yes (State & Local)	No	Yes
New Mexico	Yes (Res. Only)	No	No (sales-ratio study only)	Yes
New York	Yes	Yes	No	Yes
North Carolina	Yes (1-4 units only)	Yes	No	Yes
North Dakota	No	No	No	Yes
Ohio	Yes	Yes (Local)	No	Yes
Oklahoma	Yes (1&2 units only)	Yes	No	Yes
Oregon	No	No	No	Yes
Pennsylvania	Yes	Yes (State & Local)	No	Yes
Rhode Island	No	Yes	No	Yes
South Carolina	Yes	Yes	No	Yes
South Dakota	Yes	Yes	No	No
Tennessee	No	Yes	No	Div. & Int. Only
Texas	No	No	No	No
Utah	No	No	No	Yes
Vermont	Yes	Yes	No	Yes
Virginia	Yes	Yes (State & Local)	No	Yes
Washington	Yes	Yes (State & Local)	Yes	No
West Virginia	Yes	Yes (State & Local)	No	Yes
Wisconsin	No	Yes	No	Yes
Wyoming	Yes	No	No	No
<b>Source: National Council of State Legislatures* and Federation of Tax Administrators**</b>	37 with disclosure add'l 3 for res. Only 10 with no disclosure	37 with state or local transfer tax 8 with state & local, 2 with local 6 states with disclosure but no transfer tax 12 with no transfer tax	9 use for appraisal, 2 use for sales ratio study  1 uses only at owner's request 1 was unclear, 27 don't use for appraisals	