

**297B.08 TAX PAID IN OTHER STATE; CREDIT, RECIPROCITY.**

If any motor vehicle has been or is subject to a tax by any other state in respect to its sale or use, in an amount less than the tax imposed by this chapter, the provisions of this chapter shall apply, but at a rate measured by the difference only between the rate fixed in this chapter, and the rate by which the previous tax paid in the other state upon the sale or use was computed. If the rate of tax imposed in such other state is the same or more than the rate of tax imposed by this chapter, then no tax shall be due on such motor vehicle. The provisions of this section shall apply only if such other state allows a credit with respect to the excise tax imposed by this chapter, which is substantially similar in effect to the credit allowed by this section.

**History:** 1971 c 853 s 8; 1Sp1981 c 1 art 4 s 8; 2011 c 112 art 8 s 4