SENATE TAXATION
EXHIBIT NO. 3
DATE 1-25-2013
BILL NO. SB 157

Senate Bill 157
States with Non-Resident Withholding on Real Estate Sales

- Alabama - 2008
- California - 2002
- Colorado - 1992
- Delaware - 2010
- Georgia - 1994
- Hawaii - 1990
- Maine - 1992
- Maryland - 2003
- Mississippi - 1991
- New Jersey - 2004
- New York - 2003
- Oregon - 2007
- Rhode Island - 1992
- South Carolina - 1995
- Vermont - 1989
- Washington - 2003*
- West Virginia - 2008

Federal Withholding for Foreign Nationals Selling US Real Property Interests

* Excise tax collected at the time of the sale

January 25, 2013

Prepared by the Department of Revenue