

Appendix A (Contd.)

**Footnotes to Survey Results**

<b>Alabama Footnotes</b>	
<b>Item #</b>	
29, 30, 37	* Exempt from sales tax. Subject to separate utility tax. Interstate telephone not taxed.
31, 39	* Exempt from sales tax. Subject to 4% cellular radio/telecommunications tax.
32, 34, 40, 41, 42	* Exempt from sales tax. Subject to separate utility tax.
57, 71, 83, 132	* Rental tax.
68	* Parts and materials only taxable.
86	* Taxed if a retail sale of tangible personal property; exempt if only a sale of interior design services.
92, 93, 94	* Duplication of customer's originals, taxable; service provider developed material, exempt.
107, 108	* The sale of software, whether canned, packaged or custom is considered as providing a service and, therefore, is not subject to tax when sold. The materials and supplies used in performing the service are subject to sales or use tax. (The Alabama Department of Revenue released regulation C28-001, which defines canned computer software as tangible personal property and subject to the sales and use tax effective March 1, 1997.)
141, 142, 143, 144, 145, 146, 147, 149, 150	* Exempt from sales tax; taxed under separate rental tax levied on the lessor.
152, 153	* Separate lodging tax of 4% unless county within Alabama Mountain Lakes Association area where tax is 5%. Over 30 days continuous occupancy, exempt.
154	* Labor cost included in basis of final product.
156	* Exempt if separately stated.
167	* Materials taxed at 4% to service providers.
173	* Identifiable parts and materials only taxable.
174	* Cellular telecommunications services; tax basis -- recurring access charges and local air time only.
180	* Tangible personal property taxed at point at which title passes.
185	* Property purchased for the purpose of leasing is exempt from sales tax. (Wholesale sale)
186	* Gross proceeds from leasing tangible personal property are subject to rental tax.
187	* Taxable if delivered in the seller's vehicle (whether owned or leased). Exempt if shipping charges are separately stated, and the U.S. Postal Service or other common carrier deliver.
<b>Alaska Footnotes</b>	
<b>Item #</b>	
GEN	* 96 Alaskan cities levy sales taxes. Generally, these sales taxes apply to first \$500 or \$1,000 goods and services unless specifically exempted. The rate ranges from 1% to 6%.
152	* Municipalities can impose tax on hotels, motels. Anchorage and Fairbanks Northstar Borough, for instance, impose tax at 8% on transient accommodations.
<b>Arizona Footnotes</b>	
<b>Item #</b>	
GEN	* Three counties -- Maricopa, Pinal and Gila -- impose sales taxes at 10% of state rate. Pima County also imposes a 1% hotel/motel tax.
1	* Soil preparation may be taxable (5%) as a prime contracting activity.
5	* Landscaping generally taxable as a prime contracting activity.
6	* Removal and replacement of overburden is taxable as prime contracting at 5%.
8, 11, 12	* Taxable as prime contracting activity.

9	* Typesetting is taxable; platemaking is exempt.
10	* Only prime contractors taxable. Standard deduction of 35% in lieu of labor.
13	* Taxable if prime contracting activity. Exemption for monitoring wells required by law.
14	* Generally transportation of persons by air is exempt.
19, 20, 21, 22, 23, 24	* Exempt if person does not have access to stored goods.
57	* Taxable as rental of personal property.
58, 61	* Income from services not taxable if separated from sale of tangible property.
62	* Membership fees are exempt, fees for use of facilities are taxable under amusement classification.
73, 74, 75, 76, 77	* Exempt after December 31, 1985.
83	* Taxable as rental of tangible property.
86, 90, 91	* Income from services not taxable if separated from the sale of tangible personal property.
92, 93, 94	* Job printing classification.
100	* Taxable as prime contracting or as retail sale of tangible personal property.
102	* Voice mail taxable as telecommunications.
115	* Towing is taxable under transporting. Generally exempt, except cities may opt to tax.
117	* Exempt if person does not have access to vehicle.
123	* Pay-per-view in a hotel/motel is taxable at 5.5%. Cities tax under telecommunications.
127	* Fees paid to secure property or ownership rights exempt.
128	* Exempt if nonprofit charitable organization.
141	* Taxable unless specifically statutorily exempted.
143, 144	* Exempt if used in mining operations.
148	* Taxable as transporting.
152	* Separate rate: long term exceeding 30 days is exempt.
156	* Repair labor not taxable if billed separately.
165	* Prime contracting classification. Standard deduction of 35% in lieu of labor deduction.
167	* Exempt if billed separately.
168, 169	* May be taxable as prime contracting if an addition to real property.
173	* Parts and materials only taxable. Labor taxable if prime contracting.
174	* Publishing newspapers, magazines, etc., taxable.
175	* Commercial real property leasing, operating intrastate pipelines, and intrastate private car lines taxable.
185	* Sale of tangible personal property to persons engaged in leasing or renting such property is not taxable if it is to be leased or rented.
186	* Personal property rental classification, rate is 5%.
187	* Outgoing freight charges are exempt if separately stated. Incoming freight and handling charges are taxable as part of gross sale.
188	* May be taxable under telecommunications classification if involving intrastate communications.
190	* The department is currently reviewing the taxation of these businesses.
<b>Arkansas Footnotes</b>	
<b>Item #</b>	
GEN	* Alteration or repair of motor vehicles, aircraft, farm machinery and implements, motors, tires and batteries, boats, electrical appliances, instruments, machines, bicycles, office equipment, shoes--taxable.
8	* Repair services taxable.
25	* Cleaning and repair are taxable.

29, 37	* Intrastate telephone taxed.
30, 38	* Interstate telephone taxed if billed to and beginning or ending in state.
32	* Electricity sold and used in the manufacture of aluminum metal by electrolytic reduction, exempt. Used in qualifying steel mill, exempt.
34	* Used in qualifying steel mill, exempt.
40	* First 500 KWH per month for residential customers with income not more than \$12,000 per year, exempt.
58	* Tax on items of tangible personal property if separately stated; otherwise, total service taxable.
62	* No tax on reducing salons.
83	* Rental of linen, taxable; cleaning of linen, exempt.
92	* Treated as sale of tangible property.
110	* Custom computer software services are taxable. Professional services are exempt.
114	* Car washing, taxable. Coin-operated wash, exempt.
116	* Maintenance and lubrication treated as repair.
119	* Additional 2% tourism tax in addition to 4.5% sales tax.
120	* Additional 2% tourism tax in addition to 4.5% sales tax. Gate admission fees to any rodeo are exempt if the admission fee is used exclusively for improvement, maintenance or operation of the rodeo.
124	* Admission to fairs run by government entities, exempt.
127	* 4.5% on private club dues if private club has ABC permit.
132	* Includes 1% "short-term" rental tax. Short term rentals are for less than 30 days.
141	* Short-term rental tax of 1% in addition to sales tax. Short term is up to 30 days. Does not apply to diesel trucks for commercial shipping, farm machinery and equipment or motor vehicles.
142, 147	* Tax is not due on rentals for more than 30 days if Arkansas gross receipts or use tax previously paid on item.
146	* Short-term rental tax of 4.5% in addition to sales tax. Short term is up to 30 days.
149	* Short-term rental tax.
152	* 2% tourism tax in addition to 4% gross receipts tax.
153	* 2% tourism tax only applicable. Exempt from sales tax. Rental for less than month-to-month term.
154	* Labor alone is exempt unless the sale price of the item includes the cost of labor.
156, 164	* Repair to specific property (including motor vehicles) only taxable. Includes aircraft, farm mach., motors, tires, boats, electrical appliances, furniture, rugs, upholstery, household appliances, bicycles, office machines etc.
158, 159, 160	* Parts and labor used in the repair and construction of vessels, barges and towboats of at least fifty-ton load displacement are exempt.
161	* Not taxable on railroad cars and equipment brought into the state solely and exclusively for repairs.
166	* Extra charge above warranty price is taxable.
168	* Exempt if separately stated.
169	* Except services taxable under A.C.A. 26-52-301.
174	* Service of repairing or maintaining computer equipment, taxable.
181	* Sales to U.S. Government entities only, exempt.
182	* Only sales to Boys' Clubs, Girls' Clubs, 4-H, FFA, Poets Round Table of Arkansas and charitable hospitals, exempt.
184	* Legal burden of collecting and remitting sales tax on services is on the seller.
185	* Tangible personal property purchased for rental or lease is not taxed.
186	* Rental for 30 days or more is exempt if the AK sales/use tax was paid on the purchase price.
187	* Shipping charges are part of gross receipts and subject to the sales tax unless they are billed to the purchaser directly by a common carrier other than the seller.

<b>California Footnotes</b>	
<b>Item #</b>	
GEN	* The state sales tax rate consists of a permanent 5.25% tax, a 0.25% temporary tax based on the size of reserve funds, a 0.5% tax to finance a Local Fund (pending court decision), plus local option taxes.
9	* Separate charges for preliminary art with no transfer of title are not taxable. Services not part of taxable sale of property are not taxable. Whenever sales or use tax applies, rate is 7.25% plus applicable district tax (0.5%-1.5%).
10, 11, 12, 13	* Construction contractors are generally consumers of "materials" furnished and retailers of "fixtures." Services are not taxable (except job-site fabrication of fixtures).
17	* Unless the person providing the transportation is the seller of tangible personal property (TPP) transported, that person's charge for transportation is not taxable. A transportation charge by a seller of (TPP) may be taxable if statutory requirements are not met.
28	* Assuming the person does not sell packaging or other TPP (see Reg. 1630).
29	* Emergency telephone user's surcharge. Intrastate charges are subject to tax. (There is at least one other telephone tax, but it is not administered by the California State Board of Equalization.)
31, 39	* Sales of cellular telephones taxable. Cellular phone service taxed, or not, the same as other phone service, but not subject to tax under sales and use tax law.
32	* There is an energy surcharge.
33, 41	* When delivered by mains, lines or pipes or bottled water.
34, 42	* When delivered as gas through mains, lines and pipes.
35	* Whenever sales or use tax applies, rate is 7.25% plus applicable district tax (0.5%-1.5%).
37	* Emergency telephone user's surcharge. Intrastate charges are subject to tax.
40	* Energy surtax.
43, 92, 94, 107, 108, 132	* Plus applicable district tax (0.5%-1.5%).
46	* Insurance premiums subject to separate tax, generally 2.35% of gross premiums. Ocean marine insurers are taxed at 5% of underwriting income.
57	* Nontaxable when an essential part of lease agreement is laundering or cleaning. However, tax applies to purchased price of the rental inventory.
58	* 2%+ tax applies to the gross receipts from the sale of caskets, boxes, vaults and clothing and generally to specific charges for tangible property. (7.25%+)
60	* Alterations to new clothing generally taxable; not taxable if performed by some cleaning or dyeing establishments; alterations or repairs on used clothing not taxable.
61	* There are exceptions. Plus applicable district tax (0.5%-1.5%).
66	* Unless taxable under telephone tax laws.
68	* Labor not taxable, but shoe repairmen are retailers of the materials provided with repair work. If a single charge is made for both labor and materials, 25% of total charge is taxable as retail sale of materials.
71	* Lessors have option to pay tax on the purchase price with subsequent lease payments not taxable if the tuxedos are leased in substantially the same form as acquired. Plus applicable district tax (0.5%-1.5%).
72	* If providing conditioning unit, then it is a lessee/lessor issue (see tuxedo rental note).
73	* If provider is not leasing.
78	* Tax does not apply to services that are not part of a sale or production of tangible personal property. (Need facts to give answer.)
79	* Assuming car is well armored.
82	* Tax applies to sales of TPP. (Need facts to give answer.)
83	* If part of an agreement whose essential part is providing of recurring laundry or cleaning service. Provider is consumer of linens.

Appendix A

86	* When not part of a sale or production of tangible personal property.
90	* Tax applies if selling TPP.
93	* Tax applies to all film processing charges other than separately stated charges for the negative development of customer furnished film. Plus applicable district tax (0.5%-1.5%).
98	* Charges for individually typed material not taxable. Sales of mechanically duplicated material generally taxable.
100	* Construction contractor is generally consumer of "materials" and retailer of "fixture" furnished and installed. (Need more facts to answer.)
105	* Customer's own tires - Parts and materials only taxable; if a lump sum charge is made, 75% of total charge is taxable as retail sales of material.
109	* Additional copies of original software or materials are taxable.
112	* (Depends what data processing means.) Tax applies to copies of original documents, and to the conversion of customer furnished data when the object of the transaction is obtaining the data in another physical form of recordation.
116	* Tax applies to sales of TPP. Must separately state charge for parts and materials and tax applies to those charges.
118	* If new car, tax applies to entire charge. If used, tax applies to charge for parts and materials furnished and that charge must be separately stated.
141	* If Lessor makes timely election to do so, may pay tax on purchase price rather than on rentals if property leased in substantially the same form as acquired by lessor. Plus applicable district tax (0.5%-1.5%).
142, 143, 144, 145, 146, 147	* If Lessor makes timely election to do so, may pay tax on purchase price rather than on rentals if property leased in substantially the same form as acquired by lessor.
148	* If cannot lease limo without driver, not a lease. Limo service is consumer of limo and tax applies to the sale of the limo, not to limo service.
149, 150	* Sale to lessor at retail and subject to tax unless lessor makes timely irrevocable election to pay tax on fair rental value.
151	* See limo service note. I can lease aircraft without pilot, see aircraft note. (Charge for pilot not taxable.)
152, 153	* Cities may charge an occupancy tax; rates vary by city.
154	* When done for consumer. Plus applicable district tax (0.5%-1.5%).
155	* Tax applies to charge for repair materials but not repair services. If materials 10% or less of total contract price and no separate charge applies, repairer is consumer of materials (i.e., tax applies to sale to repairers). Plus applicable district tax (0.5%-1.5%).
157	* Labor constitutes fabrication of part, tax applies. Otherwise no tax on repair labor charges.
167	* Taxable if mandatory. Plus applicable district tax (0.5%-1.5%).
170	* Taxable if mandatory.
172	* Taxidermist is consumer of materials used (i.e., tax applies on sale to taxidermist) unless a separate charge is made for materials.
173	* Fabrication is taxable, but not repairs. Plus applicable district tax (0.5%-1.5%).
174	* Charges for services which are required as a condition of purchasing TPP generally taxable. Otherwise charges to services which are not themselves defined as a sale (i.e., fabrication for a consumer) generally not taxable.
177	* Use tax applies to transactions for which the seller is not required to collect and report the sales tax. If sales tax would not apply, use tax would not apply.
178	* If sales tax would not apply, tax would not apply.
185, 186	* Lessor who is not a manufacturer of property has option to pay tax on purchase price with subsequent lease payments not subject to tax (irrevocable option). However, mobile transportation equipment usually subject to tax on purchase.

187	* In general, tax does not apply to separately stated transportation charges to the consumer when delivered by common carrier. Separately stated transportation charges delivered by the retailer's facilities are generally taxable unless the transportation occurs after the sale of the property to the consumer.
<b>Colorado Footnotes</b>	
<b>Item #</b>	
GEN	* All where exempt: consumable materials and costs of parts are use taxable.
5, 28	* Parts and material only taxable.
6, 7, 8, 9	* Parts and material sales taxable if separately stated.
30, 38	* Access charges for interstate calling taxable at 3%.
32, 34, 35, 40, 42, 43	* Use in manufacturing, processing, mining, refining, irrigation, construction, telegraph, telephone, and radio communication, street and railroad transportation services and all industrial uses, exempt.
41	* Water sold in containers is subject to 3% tax. Exempt if delivered through underground pipes.
58	* Tangible property taxable at 3%. Labor component billed separately is exempt. Consumable materials and costs of parts are use taxable.
60, 61	* Consumable materials and costs of parts are use taxable.
68, 69	* Materials taxable, labor exempt.
71	* Unless elect to sales tax in lieu of front end tax.
83	* Unless elect to tax as rental of clean linen.
87	* Costs of materials taxable.
92	* Unless elect to treat as sale of copies - 3%.
93	* Taxable if prints delivered. Exempt if developing only.
94	* Sales of printed matter are taxable retail sales unless destined for resale. Purchases of ink and paper by printer generally exempt.
100	* Cost of material taxable, sale of sign taxable.
107	* Special regulation on software. Some packaged software may not be taxable.
108	* Exempt if in the preparation or selection of the software, the vendor is required to analyze the customer's requirements or adapt the program to a specific output device.
109	* Purchase of canned program and disk copies are taxable.
116, 118	* Separate material charges are taxable.
141, 142, 143, 144, 145, 146, 147	* If lease for 3 years or less, department may permit purchase free of sales tax and collection of tax on lease payments. If lease for more than 3 years, department will collect tax on lease payments.
148, 149, 150, 151	* Unless electing sales tax as above on same unit.
156	* Exempt if labor separately stated on bill; taxable if billed as total charge and not broken out as labor.
162	* Tangible property used is taxable.
168	* Taxable if sold installed.
173	* Repair may be exempt and fabrication may fall under construction contract rules.
174	* Restaurant meals.
180	* Telephone - sites or sender instrument, or on destination access the retail switch.
182	* (501(c)(3))
184	* Buyer but collected by seller.
190	* Where nexus standards are met.
191	* Seller, or enabling (rebill) service.

<b>Connecticut Footnotes</b>	
<b>Item #</b>	
9	* Platemaking exempt if purchased by a printer.
10, 11, 12	* Taxable only if rendered in conjunction with existing commercial, industrial or income-producing property; exempt if new construction.
13	* Tangible property only taxable.
14	* Interstate limousine service exempt since 1/1/96 due to federal legislation. Intrastate limousine service exempt starting 7/1/96.
15	* Income from these operations is exempt. Purchases are taxable at 6%.
17	* Armored car services taxable.
22, 23	* Locker rentals taxable.
25	* Non-commercial vessel storage/mooring charges taxable @ 6%, exclusive of dry/wet storage/mooring of such vessel during period Nov. through Apr. 30. Phase out sales and use taxes on repair/main. services to vessels: 7/1/97 @ 4%; 7/1/98 @ 2%; 7/1/99 @ 0%.
30	* Taxable if originating or terminating in Connecticut and billed in Connecticut.
32	* Exempt for agriculture and fabrication. Manufacturing exempt when not less than 75% consumed for production, fabrication or manufacturing. Otherwise taxable if over \$150 per month.
34	* Exempt for agriculture, fabrication and manufacturing.
35	* Heating oil exempt for agriculture, fabrication and manufacturing.
38	* Taxable if originating or terminating in Connecticut and billed in Connecticut.
50	* Management services are taxable at 6%.
53	* Some services may be taxable (if listed under SIC 7299-Misc.). Personal services not elsewhere classified - 1987 SIC Manual.
58	* Services are exempt when separately stated. Materials in excess of \$2,500 are taxable.
60	* Garment repair taxable; alterations exempt.
65	* Taxable if associated with a health club. Exempt only if licensed massage therapist provides service.
67	* Dance lessons are exempt.
82	* Note: The portion that is intangible is not taxable.
83	* Note: The rental of tangible personal property is taxable.
109	* Note: Intangible is not taxable.
111, 112, 113	* The rate is being phased out as follows: 7/1/97 @ 5%; 7/1/98 @ 4%; 7/1/99 @ 3%; 7/1/00 @ 2%; 7/1/01 @ 1%; 7/1/02 @ 0%.
114	* Car washing service is exempt.
120, 124	* Admission and memberships, excluding instruction charges, subject to admissions tax (except under \$1 or movie admission under \$2) and admission to events sponsored by nonprofit organizations. Admission to any carnival or amusement ride is exempt.
126	* Exempt if sponsored by a nonprofit organization.
127	* Dues and initiation fees taxable.
128	* 5% rate on charges for admissions, refreshments, services or merchandise at any cabaret or similar place furnishing music, dancing privileges or other entertainment. Exempt if by a nonprofit organization.
130	* Exempt if sponsored by a nonprofit organization.
131	* Rental or lease of any motion picture film by the owner or operator of a motion picture theater for purposes of display at such theater shall not be subject to the sales/use tax.
136	* Services rendered in the design of the actual building, including residential structures is taxable.
146, 147	* Tourism Fund Surcharge Tax of \$1 is imposed on the lease or rental of a passenger motor vehicle for each day up to 30 days.
152, 153	* 30 days occupancy or less.

157	* Exempt, effective 7/1/93, if services are rendered on aircraft owned or leased by a certificated air carrier.
158, 159, 160	* Sales of and repair or maintenance services on vessels reduced to 4% on 7/1/97; 2% on 7/1/98; 0% on 7/1/99.
165	* Only if performed on commercial, industrial and income-producing property or certain services to residential.
166	* If tax was paid on purchase of warranty contract.
168	* Exempt if separately stated.
170	* Added fabrication is taxable.
179	* Both buyer and seller.
180	* Where benefit of service occurs.
184	* Seller is responsible for collecting.
188	* The monthly fee to access Internet is taxable.

### Delaware Footnotes

Item #	
GEN	* Delaware has no sales tax. Enumerated list of services and professions subject to annual license fee and monthly gross receipts tax on receipts in excess of \$15,000 per month at 0.4% rate.
1, 2, 3, 4, 5, 6, 7, 8, 9, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 35, 36, 43, 44	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%.
10	* Tax rate applies to gross receipts in excess of \$12,000 per month. Effective January 1, 1997, the tax rate is 0.624%. Nonresident contractor pays a 6% bond requirement.
11, 12, 13, 165	* Tax rate applies to gross receipts in excess of \$12,000 per month. Effective January 1, 1997, the tax rate is 0.624%.
14, 15, 16	* Annual license for 1st vehicle is \$45, additional vehicles is \$30.
32	* Rate is 2.00% for electricity used by manufacturers and food processors. Auto manufacturers are exempt.
39	* Cellular phone services are considered to be "nonresidential."
47	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%. For brokers, tax applies to commissions only.
48	* Annual license of \$450.
49, 50	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%. Tax applies to commissions and fees only.
51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 108, 109,	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%.

110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 128, 130, 133, 134, 135, 136, 137, 138, 139, 140, 148, 151, 154, 155, 156, 157, 158, 159, 160, 161, 162, 164, 166, 167, 168, 169, 170, 171, 172, 173	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%.
71, 131, 132, 141, 142, 143, 144, 145, 146, 147, 149, 150	* Tax break down as follows: Lessors - rate of 0.3% on gross receipts in excess of 39,000 per quarter; Lessees - rate of 2.0% with no monthly/quarterly exemption. Effective January 1, 1997, rates will change to 0.288% for Lessors and 1.92% for Lessees.
94, 107	* Considered goods under DE law. Rates, exemptions vary with production stage: Manufacturers = 0.25% on receipts excess on \$600,000/mo; Wholesalers = 0.40% on \$20,000; Retailers = 0.75% on \$35,000. January 1, 1997 rates: 0.24%, 0.384% and 0.72% respectively.
117	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%. Annual license fee of \$75 plus \$35 for each additional lot or garage.
122	* Subject to business and occupations tax (10%) on gross receipts in excess of \$15,000 per month, less \$30 monthly credit.
123	* Rate is 2.125% effective October 1, 1996.
124	* Outdoor music fees promoter = \$750 annual license; Circus exhibitor = \$750 annual license; Show person = \$375 annual license.
125, 129	* Tax rate applies to gross receipts in excess of \$15,000 per month. Effective January 1, 1997, the tax rate is 0.384%. Plus \$75 decal for each machine.
126	* Exempt if school is nonprofit.
127	* Taxable at .4% if operated for profit.
152	* Annual room charges: Hotel, Rm = \$25, Suite = \$30; Motel, Rm = \$25, TH Rm = \$15. Eight percent (8%) collected from occupants.
153	* Annual fee of \$10 per space.
174	* Leasing commercial property (office buildings); \$15,000 per month excluded.
177	* Rental tax.
179	* Lessee.
180	* Location of the lessor.
184	* 2.0% for buyer; .3% on seller after \$39,000 quarterly exclusion.
188	* If the provider is located in Delaware and the sale is made to customers in Delaware.
189	* The rate is 0.4% with \$15,000 monthly exemption. The provider would remit the tax.
190	* If provider and customer are located in Delaware.
191	* The provider.

<b>District of Columbia Footnotes</b> (as of July 1992)	
Item #	
25	* Docking, storage and cleaning exempt.
29	* Public utility service is also subject to the gross receipts tax.
30	* Interstate telephone service is exempt from the sales tax but subject to the toll telecommunication gross receipts tax (9.7%).
32	* Industrial use is subject to the sales tax. Manufacturing and processing use is exempt upon application. Public utility service is subject to the 9.7% gross receipts tax.
35	* Heating oil is subject to the sales tax. Gasoline is exempt from the sales tax, but subject to the gasoline excise tax.
37	* Telegraph service and residential telephone service are exempt from sales tax. Public utility service is subject to the gross receipts tax (9.7%).
38	* Exempt from the sale tax. Interstate telephone service is subject to the Toll Communication gross receipts tax (9.7%).
40, 42	* Residential service is exempt from the sales tax. Public utility service is subject to the gross receipts tax (9.7%).
43	* Heating oil is subject to the sales tax. Gasoline products are subject to gasoline excise tax.
52	* Financial reporting is taxable under provisions applicable to information services.
61	* If separately stated, gift wrapping charges are taxable.
64	* Subject to the sales tax effective 7/1/92.
83	* Rental of textiles is subject to the sales tax. Laundering and pressing when connected with the rental of linens are exempt from sales tax.
84	* Information services.
92	* Reproduction, addressing, mailing are taxable.
103	* Temporary help is taxable when the help is performing taxable service (i.e., landscaping, janitorial and data processing).
106	* Taxable under Real Property Maintenance.
115	* Repair taxable; towing exempt.
120, 130	* Movies, burlesque shows, sporting events, circuses, etc., are taxable at a rate of 6%; live performances of the legitimate theater arts, exhibitions of paintings, sculpture, photography, etc., are exempt.
123	* Taxed under Gross Receipts Tax effective 7/1/92.
146, 147	* 6% for vehicles not classified as fleet rental or lease vehicles and utility trailers and thus remaining subject to the D.C. Motor Vehicle Excise Tax.
166	* Taxable if charged to customer.
168	* Exempt, provided the charges for installation are separately stated and provided that the property sold is not installed as a repair or replacement part of other tangible personal property; otherwise, taxable at 6%.
174	* Minor adjustments under Real Property Maintenance are taxable.
179, 184	* Either seller or buyer.
185	* Use a Resale Certificate.
187	* Shipping and delivery charges, separately stated, are not taxed. However, handling fees are taxable.
<b>Florida Footnotes</b>	
Item #	
1, 2, 3, 4, 5	* Tangible personal property (TPP) use in performing all agricultural services is taxable to the service provider.
6, 7, 8	* Tangible property used in performing these services taxable to person performing the service.

9	* Tangible property used in performing this service is taxable to person performing the service. Service is taxable at 6% when TPP is transferred to person.
11, 12, 13	* Service is taxable at 6% if TPP is included in the transaction, depending on the form of the transaction. (See Rule 12A-1.051, F.A.C.)
14, 15, 16, 17, 18, 19, 25, 26, 27, 28, 31, 33, 36, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 63, 64, 65, 67, 68, 69, 70, 71, 72, 74, 75, 76, 77, 78, 79, 80, 81, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 112, 133, 134, 135, 136, 137, 138, 139, 140	* TPP used in performing all these services taxable to service provider.
20, 21, 23, 24	* Storage is subject to sales tax unless the owner has no access to the stored property.
22	* The storage of motor vehicles in parking garages and parking spaces, docking or storage spaces for boats at boat docks or marinas, and tie-down or storage space for aircraft are taxable. TPP used in performing all these services taxable to service provider.
29, 37	* Also subject to telecommunications gross receipts tax. TPP used in performing all these services taxable to service provider.
30	* Taxable if originating or terminating in state and billed in state. TPP used in performing all these services taxable to service provider.
32	* Effective 7/1/96, certain manufactures may be exempt from sales tax on electricity. (See ch. 96-320, Laws of Florida.) TPP used in performing all these services taxable to service provider.
34	* Use in manufacturing, processing, compounding or production process ("boiler fuel") exempt. Use in hotels and restaurants is taxable. TPP used in performing all these services taxable to service provider.
35	* Use in manufacturing, processing, compounding or production process ("boiler fuel") exempt.
36	* TPP used in performing all these services taxable to service provider.
40	* Effective 7/1/96 certain manufactures may be exempt from sales tax on electricity. (See ch. 96-320, Laws of Florida.) TPP used in performing all these services taxable to service provider.
61	* If materials are supplied. TPP used in performing all these services taxable to service provider.
62	* Admissions are taxable where there are recreational facilities. TPP used in performing all these services taxable to service provider.
66	* Telecommunication service may be taxable to provider. TPP used in performing all these services taxable to service provider.
73	* Payments for space are taxable as the rental of tangible personal property. TPP used in performing all these services taxable to service provider.
82	* Taxable at 6% when tangible personal property is created. TPP used in performing all these services taxable to service provider.

108	* Customization service exempt. TPP used in performing all these services taxable to service provider.
109	* See Rule 12A-1.032(4), F.A.C. TPP used in performing all these services taxable to service provider.
110	* Purchases by service vendor are taxable, but services delivered are exempt. TPP used in performing all these services taxable to service provider.
111	* Services are exempt when furnished to newspapers, radio and television stations. Such transactions are not taxable if no TPP is provided. Taxable: See rule 12A-1.062. TPP used in performing all these services taxable to service provider.
113	* Taxable as rental, lease or license to use tangible property. TPP used in performing all these services taxable to service provider.
114	* Washing only is an exempt service. Applying wax makes entire charge for service taxable.
115	* Towing alone and if separately stated is exempt. Resale of parts obtained through salvage operation taxable.
116	* Parts and labor taxable if any parts are used.
124	* Admissions to county, state and regional agricultural fairs are exempt.
126	* Admissions to school and college sports events exempt only when student, faculty or inmate talent is utilized. State University System athletic events are taxable with tax earmarked by each institution for women's athletic program.
127	* Taxable if the club has recreational facilities.
130	* National Football League championship admissions are exempt.
131	* Exempt, providing a taxable admission fee is charged.
143, 144	* Rental of bulldozers, draglines and construction machinery with operator is exempt. However, still taxable if control over use passes to the customer.
146	* Effective July 1, 1989, a surcharge of \$2.00 per day or any part of a day is imposed. Surcharge applies to first 30 days of the term of a lease. Surcharge is subject to sales and use tax.
147	* Exempt lease of truck > 10,000 pounds to lessee for periods of not less than 12 months when tax paid on acquisition by lessor, but rental to subsequent lessee taxable.
152, 153	* Some counties impose additional local option taxes which apply to these types of accommodations.
156	* The total charge for parts and labor for the repair of tangible personal property is subject to sales tax if any parts are added or incorporated into the repaired item.
158, 160, 161	* Taxable in the ratio that miles traveled in Florida in the previous year bear to total miles traveled everywhere.
165	* Charges for repair, remodeling or construction of real property are not taxable. Such services are taxable at 6% if TPP is included in the transaction, depending on the form of the transaction. (See Rule 12A-1.051, F.A.C.)
169	* Taxable if any parts or materials are furnished by installer.
174	* Service warranties for tangible personal property, regardless of whether parts are provided, are taxable.
175	* Tax imposed at 6% rate of total sales price or cost price of the sale at retail or use in Florida of nonresidential pest control services described in Rule 12A-1.009, F.A.C. Nonresidential cleaning services described in Rule 12A-1.0091, F.A.C.
176	* Detective, burglar protection, and other protection services described in Rule 12A-1.0092, F.A.C. Charge for services performed within state but used or consumed outside state by purchaser is exempt from such tax. Please see Rule 12A-1.0161, F.A.C.
177	* Use tax is due on transactions that are subject to sales tax but were purchased in such a manner that no sales tax was collected at the time of sale. Tax paid to another state is credited.
179	* Purchaser. But use tax is imposed on the buyer.
180	* For transactions involving tangible property, dealer must be located in the county and delivery must be in county.
182	* Nonprofit entity must hold valid Consumer's Certificate of Exemption.
183	* Seller collects and remits the tax.
185	* Purchaser must provide a valid resale certificate.

188	* Taxability for access online is currently being studied by a commission formed by the Governor of Florida.
<b>Georgia Footnotes</b>	
<b>Item #</b>	
15	* Unless MARTA (Metropolitan Atlanta Rapid Transit Authority) or city owned.
25	* Tax on tangible personal property but not services performed.
31, 39	* On local charge.
33, 41	* Bottled water taxable.
58	* Based on 50% of total charges in lieu of tangible personal property not billed separately.
61	* Taxable on tangible personal property sold.
78	* Taxable in connection with sale of tangible personal property.
125, 129	* Permit required
126	* Except college.
156	* Labor exempt if billed separately.
158	* Repair materials and labor exempt if vessel plies high seas.
161	* Repair material and labor exempt if railroad stock used principally to cross border of Georgia in interstate commerce.
168	* Exempt if separately stated.
170	* Exempt, unless fabrication labor which is taxable.
180	* Location of related real or personal property.
185	* Taxed on gross lease or rental charges.
187	* Where the delivery expense is passed to the customer.
<b>Hawaii Footnotes</b>	
<b>Item #</b>	
GEN	* General Excise (Gross Income) Tax -- on the value of products, gross proceeds of sales or gross income.
2	* Veterinary services are classified as professional services.
14	* Exempt from general excise tax; subject to public service company tax; air carriers pre-empted by federal law.
15	* Honolulu city- and county-owned, transit receipts are exempt; others taxable, subject to public service company tax.
18	* Subject to public service company tax at 4%.
25	* Loading or unloading of cargo is exempt.
26	* Exempt for tugboat services, including pilotage fees, performed within Hawaii involving towage of ships, barges, or vessels in and out of state harbors, or from one pier to another.
27	* Commissions are taxable. Branch operation in Hawaii of an out-of-state tour agency is apportioned.
28	* Packing and crating performed for others is taxable providing the articles do not belong to the provider of packing services.
29	* Utility service exempt from general excise tax; subject to separate public service company tax. Tax is ratio of net to gross income, 5.885% up to 15%, additional .2675% for each additional 1% increase in net to gross with maximum rate of 8.2%
30, 38	* Calls originating or terminating in state and billed in state are taxable.
31, 32, 34, 35, 36, 37, 39, 40, 42, 43, 44	* Utility service exempt from general excise tax; subject to separate public service company tax. Tax is ratio of net to gross income, 5.885% up to 15%, additional .2675% for each additional 1% increase in net to gross with maximum rate of 8.2%.

33, 41	* Honolulu city- and county-owned, receipts are exempt, others taxable, subject to public services company tax. (Tax rate ranges from 5.885% to 8.2%.)
45	* Banks and financial institutions are subject to the Banks and other Financial Corporation Law and are taxed on net income.
46	* Taxable when not performed by insurance company subject to premiums tax.
58	* Maintaining cemeteries exempt.
66	* In-state services only taxable.
83	* Generally considered as rental activity not provision of service.
91	* Considered a contracting activity.
94	* When the materials belong to the printer, printing is considered a manufacturing activity taxed at 0.5%.
108, 110	* Sales of custom or modified software to customer is retail activity taxed at 4%. Sales for resale are taxable at wholesale rate of .5%.
117	* Valet services are taxed at 4%.
131, 132	* Considered rental activity.
136, 137	* Architects, professional engineers, land surveyors and landscape architects are considered contractors and not service providers.
158	* Provided the vessels are federally owned or engaged in interstate or international trade.
165	* Considered to be contracting.
174	* Applicable to any service business or calling.
177, 180, 181, 182, 183, 184	* Use tax only applicable on imports of tangible personal property.
185	* Considered wholesale at 0.5% when sold to a licensed capital goods leasing company. Use tax applicable on importer (lessor) at 4%.
186	* General excise tax applicable to rental activity at 4%.
187	* General excise tax applicable to retail sales of tangible personal property, including shipping and delivery charges at 4%. Use tax applicable on landed value of tangible personal property, including these changes.
188, 190	* Under review.
<b>Idaho Footnotes</b>	
<b>Item #</b>	
9	* Sales to businesses primarily devoted to printing, exempt.
14	* Intrastate charter air freight or flight taxable.
25	* Labor exempt. Material and parts taxable.
31, 39	* Phone rental taxable, services exempt.
100	* Sign construction taxable, installation labor is exempt.
108	* To extent of modification, canned part is taxable.
109	* Use tax on cost of material due from programmer.
119	* Admissions taxable - no tax on wagers.
123	* Control Box rental is taxable.
127	* Taxable if fee for recreation.
131	* Exempt if admission is charged.
151	* Intrastate flights are taxable; interstate flights not taxable.
152, 153	* Plus 2% statewide lodging tax.
154	* Labor to produce, fabricate, process, print, or imprint tangible personal property for consumers who furnish the material used is taxable.

156	* Separately stated repair labor is not taxable. If labor is not separately stated, tax applies to the total charge.
161	* Labor exempt; parts, when used to rebuild or remanufacture railroad rolling stock, also exempt.
167	* Taxable if mandatory; exempt if elected.
170	* Processing labor taxable.
173	* Repair exempt; fabrication taxable.
174	* Services agreed to be rendered as a part of the sale of tangible personal property are taxable.
177	* Taxable if service creates tangible personal property.
179	* User
182	* No exemption in general. Certain sales to certain organizations specifically exempt.
184	* Imposed on buyer, but retailer must collect.
185	* Lessor collects the tax from lessee.
187	* Transportation prior to sale is taxable unless seller uses own delivery vehicles. Transportation after the sale is not taxable.

### Illinois Footnotes

Item #	
29, 30, 31, 37, 38, 39, 66	* Exempt from sales tax. Separate telecommunications excise tax.
32, 34, 40, 42	* Exempt from sales tax. Separate tax with alternate base (gross receipts or unit usage). Five percent or \$0.32 per KWH, whichever is less.
35	* Enterprise zone exemption for manufacturers.
102	* Must be separately charged.
105, 106	* Parts and materials only taxable
107, 108	* Taxable effective October 1, 1989.
115, 116, 118	* Parts and materials only taxable.
125	* Exempt under sales tax statute. \$15 per machine per year C.O.A.D. fee.
141, 142	* Transactions purported to be leases but actually sales (lease in lieu of sale) are taxed.
146, 147	* 5% automobile renting tax applied if rental term less than 1 year. Exempt under sales tax statute.
152	* Exempt under sales tax statute. Taxable under companion lodging tax statute.
155, 156	* If selling price of material is not separately stated, 50% of entire bill is taxed at 6.25%.
167	* Of TPP used by repairman.
168	* Exempt if separately contracted for; taxable if not separately stated.
173	* Parts and materials taxable.
180	* Site where determination to render service is vested.
181	* Must have Illinois "E" number.
182	* Must be charitable, educational or religious and have Illinois "E" number.
184	* Seller, if located in state; buyer, if service rendered out of state.

### Indiana Footnotes

Item #	
5	* Taxable unless tangible personal property (TPP) is separately stated on the bill.
24	* Taxable if for periods less than 30 days.
31	* If phone is sold or leased, sales tax is due. If leasing charge is separately stated from access charge, then access use charge is exempt.
32, 33, 34, 35	* May be 100% exempt if consumed in direct production or in providing public transportation for persons or property.

39	* If phone is sold or leased, sales tax is due. If leasing charge is separately stated from access charge, then access use charge is exempt.
40, 41, 42, 43	* Exempt if used in agricultural business.
58	* If tangible personal property is not separately stated, then 50% of gross income is taxable.
76, 77	* Inserts to magazines and newspapers are taxable unless newspaper criteria are met.
82, 86	* If tangible personal property is not involved.
94	* Exempt if the printed material is shipped, mailed, or delivered outside Indiana.
105	* Recapping is defined as industrial processing.
131	* Rental of videotapes and motion pictures is taxable except if rentee charges admission for viewing or broadcasts for home viewing.
135, 140	* Parts and materials only taxable.
146	* Auto lease less than 30 days is subject to MVR excise tax in addition to sales tax. The 30-day rule for RST does not apply.
152	* Subject to an additional local option innkeeper's tax. Exempt if rental period exceeds 30 days.
156	* Taxable if labor charges are not separately stated.
168, 169	* Exempt, provided the labor charges are separately stated and performed subsequent to the transfer of the property.
173	* Fabrication of product before sale is taxable.
174	* Indiana imposes a tax of \$0.20 on each admission charge to enter a pari-mutuel facility, payable by the permit holder or facility operator.
175	* Indiana imposes an excise tax of 10% of the wholesale price for distribution of pull-tabs, punchboards, and tip boards payable by the distributor.
176	* Indiana imposes a \$3.00 per person river boat gambling admission fee.
177	* Use tax imposed if taxable service purchased exempt.
182	* Unless NFP is primarily social.
185	* Tangible personal property bought for rental or leasing qualifies for the "resale" exemption (IC 6-2.5 - 5.8).
186	* Rental and leasing are subject to tax unless the person rents or leases motion picture film, audio tape, or videotape under certain circumstances.
187	* Delivery charge is taxable when the seller owns the property, regardless of whether the charge is separately stated (IC 6.25 -4-1(c); 45 IAC 2.2-4-3).
188	* The answers to these questions may change if it is determined that Indiana's new telecommunication service statute requires the taxation of these services.
<b>Iowa Footnotes</b>	
<b>Item #</b>	
GEN	* Local option sales tax coverage of services is similar to state coverage. There are some exceptions; among them, no local option tax on sales by the Dept. of Transportation.
2	* Pet grooming service is taxable.
5, 11, 12, 13,	* Exempt if performed in connection with new construction.
20	* Taxable if it is the storage of raw agricultural products, unless the warehouse ships the raw agricultural product out of Iowa.
24	* Taxable for raw agricultural products.
28	* On or after July 1, 1996, the gross receipts from the sales of packing material and containers are exempt if used in agricultural, dairy or livestock production. Products of ornamental flowering or vegetable plants are considered agricultural.
32, 33, 34, 35	* Processing and agricultural production exempt.
45	* Tax is imposed only on service charge relating to depositors' checking accounts.

58	* Taxable for sale of personal property and taxable services when itemized. If not itemized tax is imposed on 50% of the difference between the full amount of charge less cash advances by the mortician or funeral director.
62, 65	* Turkish baths, massage, reducing and tanning salons taxable.
66	* If call is intrastate.
67	* Generally exempt except dance schools, dance studios and flying lessons are taxable.
82	* Finished art and complete charge for tangible personal property are subject to tax.
85	* Exempt if principal place of employment is outside of Iowa and if the agency is an employment agency and not an executive search agency.
90	* If for raw agricultural or household goods (no interstate commerce). From July 1, 1996 on, gross receipts from packing materials and containers used in agricultural (includes ornamental, flowering and vegetable plants), livestock and dairy production sales are exempt.
103	* Machine operators only.
104	* Medical test laboratories performing tests on humans or animals are exempt.
106	* Exempt if performed for home owner.
124	* Effective July 1, 1996, the gross receipts from sales and services rendered, furnished or performed by a state fair, county, city, district or fair society are exempt.
126	* Elementary and secondary sporting events exempt.
138	* Medical test laboratories performing tests on humans or animals are exempt.
143, 144, 145	* Exempt if used in conjunction with new construction.
146	* Exempt if over 13 tons; exempt if rental period exceeds 60 days -- but may be subject to motor vehicle lease tax. See note re: long-term auto lease.
147	* Effective January 1, 1996, vehicles with a gross weight of less than 16,000 lbs. will be exempt from sales and use tax, but subject to a motor vehicle lease tax if leased for a period of 12 months or more.
149	* 60 days or less.
150	* Rental of aircraft is exempt from tax under Iowa's general transportation exemption; however, rental is taxable if in connection with flight instruction (more than 60 days).
152	* Local option hotel-motel tax is permitted which varies from 1% to 7%. Exempt if rented by the same person for a period of more than 31 consecutive days.
153	* If just a space is being rented, the tax does not apply. If a space and a trailer are rented overnight, the tax applies. Exempt if mobile home is rented by the same person for a period of more than 31 consecutive days.
154	* Taxable as sale of property.
156	* Motor vehicle, boat, roof, shingle and glass repair, electronic and electrical, farm implement, fur, household appliance, jewelry and watch, machine, motor, office and business machine, etc.
158	* Taxable if service performed in Iowa.
165	* Labor charges for remodeling exempt.
168, 169	* Electrical and electronic installation is taxable unless it is performed on or in connection with the new construction, reconstruction, alteration, expansion or in connection with industrial machinery installation.
170	* Unless a taxable enumerated service.
171	* Starting July 1, 1996, the gross receipts from the sale of packing materials and containers used in agricultural (ornamental, flowering and vegetable plants included), livestock and dairy production are exempt.
174	* Reflexology. Sewage services to nonresidential commercial solid waste collection and disposal services of nonresidential commercial operations.
179	* User of the service and provider of service if sufficient nexus.
180	* Where service rendered, furnished or performed.
182	* Generally no, but a few exemptions have been added recently.
183	* Yes, if instrumentalities of federal government or if federal law prohibits imposition.

185	* It is exempt if lessor regularly engaged in the business of leasing, lease is for more than 1 year and lease is subject to tax under service of equipment rental.
186	* There is a special exemption for automobiles purchased for short-term lease.
187	* This is dependent upon terms of the sales agreement. If charges are separate, they are not subject to taxation.
188	* Iowa is currently in the process of drafting rules governing the taxation of Internet-related services.

### Kansas Footnotes

Item #	
8	* Labor services on original well construction are exempt.
10, 11, 12, 13	* Labor services on original construction are exempt. If other than original construction, taxed at 4.9% plus local taxes.
25	* Taxable if repair of boat; exempt if cleaning of boat.
26	* Taxable if boat towed and repaired; exempt if towing only.
35	* Production use is exempt.
37	* Intrastate, non-commercial local calls exempt. Intrastate long distance calls taxable. Local taxes apply.
40, 41, 42, 43	* Local sales tax applies. Exempt only from state tax.
58	* 50% of the receipts received from funeral services, subject to tax; 50% exempt.
62	* Tanning exempt when tanning machine is controlled by parlor operator.
63	* Coin-operated laundries exempt.
69	* Maintenance and repair taxable; cleaning exempt.
86	* Installation of tangible personal property is taxable.
87	* Cleaning is exempt; maintaining tangible personal property is taxable.
115	* Towing is taxable if performed in conjunction with repair services.
146	* Also subject to vehicle rental excise tax if under 30 days.
158	* Repair parts exempt for interstate common carriers only.
160	* Repair parts exempt for interstate common carriers only; services are taxable.
166	* If sales tax was paid on warranty.
174	* State applies sales tax on the service of installing, applying, repairing, servicing, altering or maintaining tangible property or tangible property which has been and is fastened to or built into real property.
180	* Situs for local sales tax at location of consumer for utilities, contracts over \$10,000 for installation, maintenance, repair, etc. Situs at location of retailer for contracts \$10,000 or less for installation, maintenance or repair.
184	* Buyer or consumer
185	* Can be purchased without tax for resale.
186	* The lease or rental of tangible personal property is subject to tax.
187	* Shipping and delivery charges are part of the gross receipts when billed from retailer to consumer.

### Kentucky Footnotes

Item #	
32, 34, 35	* Energy and energy-producing fuels used in the course of manufacturing, processing, mining or refining are exempt to the extent that the energy cost exceeds 3% of the cost of production.
36, 44	* Sewer services are taxable; refuse collection is exempt.
53	* In all cases of personal or business services, equipment, parts and material only taxable.
66	* Intrastate.
71	* Taxable as rental of property.

105	* Tire repair is exempt.
109, 110	* See Revenue Policies 51P170, 51P171, 51P172.
112	* Duplicated printed material is taxable based on full charge.
119	* Admission tax of \$0.15 per person.
120	* Rides not taxable.
131	* Exempt if tax paid on admission.
141, 142, 143, 144, 149, 150	* 6% Sales tax due on rental of tangible personal property.
156, 168	* Repair and installation labor is exempt only if separately stated item to customers.
173	* Fabrication taxable; repair exempt.
184	* Seller must collect tax from buyer.
185	* If used exclusively for rental purposes--purchase for resale.
186	* Except separately stated property tax and insurance charges.
<b>Louisiana Footnotes</b>	
<b>Item #</b>	
9	* This exemption is suspended fully and partially -- 4% tax from July 1, 1996, to June 30, 1997; 3% tax from July 1, 1997, to June 30, 1998; exempt for periods thereafter.
20	* Except where food storage is cold storage with rental of a specific storage space. Cold storage where the custodian determines the storage space is not subject to tax.
21	* Except where fur storage, classified as cold storage, where the custodian determines the storage space is not subject to tax.
23	* Except where the custodian determines the storage space. When subject to tax includes preparing tangible personal property where such service is incidental to the operation of the storage facility.
24	* Includes preparing tangible personal property where such service incidental to operation of storage facilities.
25	* Repairs to movable property are taxable.
32	* Subject to 4% tax from July 1, 1995, to June 30, 1997; 3% tax from July 1, 1996, to June 30, 1998; exempt for periods thereafter.
33, 34, 40, 41, 42, 171	* Subject to 4% tax from July 1, 1996, to June 30, 1997; 3% from July 1, 1997, to June 30, 1998; exempt for periods thereafter.
35	* Any energy sources used for generation of electric power for resale or used in manufacturing, natural gas and all fuels used as boiler fuel are exempt, except refinery gas which is taxable.
43	* Butane, propane and LPG exempt.
58	* Funeral homes have option of issuing detailed sales prices of items and services sold and charging sales tax on tangible personal property or paying sales taxes on 50% of a lump sum funeral bill.
62	* Health club dues is subject to sales tax.
72	* Rental of water softening and conditioning equipment subject to sales tax.
86, 90	* Sales of tangible personal property subject to sales tax.
94	* Includes printing or overprinting, lithograph, multilith, blueprinting, Photostatting, or similar services of reproducing written or graphic matter.
100	* Sales of tangible personal property subject to sales tax.
114	* Waxing subject to sales tax.
115	* Repairs performed roadside subject to sales tax.
119	* Exempt from sales tax. Taxable under other statutes.
121	* Except coin-operated tables.
127	* Purchases of stock not subject to sales tax.
128	* Little theater and performing arts presentations by nonprofit organizations are exempt.

131	* Subject to 4% tax from July 1, 1996, to June 30, 1997; 3% tax from July 1, 1997, to June 30, 1998; exempt for periods thereafter. Joint ventures between the theaters and providers of the films are not subject to sales tax.
141, 142	* Tax only transactions in which owner relinquishes control over property to lessee/rentee. Equipment rentals with operator are not subject to sales tax.
143, 144	* Bare equipment rental only.
146	* Additional 3% excise tax due on rentals of 29 days or less.
152	* Except for Orleans and Jefferson Parishes, which have a 2% sales tax rate.
166	* Exempt under factory new product warranty.
167	* Contracts structured as insurance policies are not subject to sales tax.
168	* Installation for tangible personal property connected to real property is not subject to sales tax.
169	* Charges considered fabrication of tangible personal property are subject to sales tax.
179	* The seller is responsible for charging and remitting the tax. If the seller does not charge the tax, the buyer is responsible for the tax which would be due.
180	* Location of property.
184	* Seller
185	* As of 7/1/91. Tax due on purchases prior to 7/1/1991.
186	* Taxable on gross receipts.
187	* Not taxable on freight charges from dealer to consumer.
190	* The monthly charge for access to the on-line service is not currently taxed. The Department is currently studying the taxability of this charge, along with other items associated with the Internet. The software purchased to access the on-line service is subject to sales tax at 4%.

### Maine Footnotes

Item #	
10, 11, 12, 13	* Labor exempt, parts and materials are taxable.
32, 34	* Current tax on 5% of sale price of fuel and electricity used at a manufacturing facility. Remaining 95% is exempt.
33	* Hotel use exempt.
35	* Separately metered electrolytic processes exempt. Current tax on 5% of sale price of fuel and electricity used at a manufacturing facility. Remaining 95% is exempt.
40	* First 750 KWH per month of residential service is exempt.
66	* If intrastate calls.
78	* If transfer of tangible personal property.
92, 93	* Taxable fabrication service.
94	* Printing or imprinting of property is a taxable fabrication service.
100	* Separately stated installation is exempt.
114, 116, 118	* Materials only taxable.
123	* Only "extended cable service" is taxable. The minimum service is tax exempt.
132	* Rental of video equipment and video games is also taxable.
141, 142, 143, 144, 145	* Lessor is considered the consumer and pays tax at acquisition. But rentals are taxable when in lieu of purchase.
146, 147	* For rentals of less than 12 months. Rental of automobiles on short-term lease subject to 7% tax; exempt if rented continuously for 1 year or more.
149, 150	* Lessor is considered the consumer and pays tax at acquisition. But rentals are taxable when in lieu of purchase.
152	* Exempt if over 28 days and rental is person's primary residence, or is in connection with education or employment.

156	* Labor is exempt if separately stated except repair labor on telecommunications and telegraphic equipment.
163	* Repair labor on telecommunications and telegraphic equipment is taxable.
167	* Exempt if optional and separately stated.
168, 169	* Installation of telecommunications and telegraphic equipment is taxable.
170, 172	* Fabrication service, taxable.
173	* Fabrication service, taxable; repair services exempt.
178	* 6%, 7% or 10%.
179	* Levy on consumer.
182	* Generally taxable, but law contains numerous exemptions for specific types of nonprofit organizations.
184	* Buyer. The sales and use taxes are a levy on the consumer.
185	* Except autos for short-term rental, and videotapes, video games and video equipment for rent.
186	* Except rental of telecommunications equipment, short-term car rentals and videotapes, video games and video equipment.
187	* Exempt if stated separately for direct delivery to the seller by common or contract carrier or the U.S. Postal Service.

**Maryland Footnotes**

Item #	
32, 34, 35	* Manufacturing use exempt.
54	* Commercial carpet cleaning taxed at 5%.
57	* Taxable only if a transfer of property.
60	* Alterations to new clothing taxable as fabrication.
64	* Taxable only for business with recurring need for laundry service.
72	* Sale of chemicals taxable.
78	* Exempt only if sold directly to printer.
86	* If designer sells materials, fee may be part of taxable price.
87	* Includes cleaning of any part of a commercial or industrial building.
98	* Extra costs, and video taping service taxable.
100	* Most commercial signs are taxable personalty. Some may be non-taxable realty improvement (material taxable to seller).
118	* Undercoating furnished with new car is part of price and taxable.
119, 120, 121, 125, 129	* Counties, municipalities, and the Maryland Stadium Authority may impose an admissions tax. Admissions to events sponsored by 501(c)(3) or fraternal organization or volunteer fire company are exempt. Maximum permitted rate shown.
123	* Pay-per-view only. Sales and Use tax.
124	* Counties, municipalities, and the Maryland Stadium Authority may impose an admissions tax. Admissions to events sponsored by 501(c)(3) or fraternal organization or volunteer fire company are exempt.
128	* Jurisdiction may exempt concert or theatrical event. Many counties exempt these events.
132	* Sales and use tax.
146	* Taxable price includes all charges and extras related to rental.
148	* Transportation services exempt; equipment rental taxable.
150	* Exempt if principally to transport passengers or freight in interstate commerce.
152	* Several local jurisdictions impose an additional tax on hotel/motel charges.
154	* Fabrication or production of tangible personal property by special order is taxable.
155	* Only if billed separately; otherwise, repair shop purchase is taxable.
167	* Part of taxable price if required as a condition of sale or lease.

168	* Only if separately stated and not fabrication.
169	* If not fabrication.
170	* Fabrication of customer's property is taxable.
173	* Fabrication of new item taxable. Repair exempt.
174	* Custom calling services such as call waiting.
179	* Buyer always; seller must collect if nexus.
180	* Depends on nature of service.
184	* Seller must collect if nexus.
185	* Resale exclusion applies.
186	* Rentals are sales for sales tax purposes.
187	* Excluded by statute.

### Massachusetts Footnotes

Item #	
GEN	* As this survey was closed, Massachusetts was in the midst of a major legislative initiative to broaden the sales tax base. These survey responses were derived from CCH, Prentice Hall.
32, 34, 35	* Uses for industrial production of tangible personal property or heating of industrial plants exempt if 75% or more of the fuel is used for manufacturing. Exemption certificate required.
37	* An exemption for residential telecommunications services billed on a recurring basis or message unit charges is allowed, up to \$30 a month.
52	* May be taxable as a telecommunication service.
66	* 900 number services are only taxable on the telecommunication charge for the call and not the service fee.
73, 74, 75, 76, 77	* See 830 CMR 64H.1.2
90	* Packing material may be subject to tax.
94	* Sales of printed material for use outside Massachusetts are exempt; printing material to be utilized in the producing of a final printed material is exempt.
100	* Separately stated installation charge is exempt.
108	* See Regulation 830 CMR 64H.1.3(6)(d).
143, 144, 145	* See G.L.e.64H,\$6(f)
148	* See Regulation 830 CMR 64H.25.1(16).
152	* Exempt from sales tax but taxable under companion occupancy tax. Local option tax up to 4%.
156	* Separately stated labor is exempt.
177	* To the same extent as the sales tax.
180	* See 830 CMR64H.1.6
184	* Certain telecommunications services.
185	* If a resale certificate is provided.
186	* Retail or lease is treated as a sale.
187	* Transportation charges of goods sold are not taxable if the charges are separately stated and if the transportation occurs after the sales of the property.
189	* Provider.

<b>Michigan Footnotes</b>	
<b>Item #</b>	
GEN	* Survey was only partially completed by state tax department. Responses to items 172 to 182 were not received.
10	* Note: a contractor working on real property is considered the consumer of all materials used on the contract, and is therefore not making a retail sale of materials.
30, 31, 38	* See MCL, 205.93, Sec. 3a(c).
40, 42, 43	* See Revenue Administrative Bulletin (RAB) 1994-8 Residential Utilities.
58	* Funeral services: (a) if lump sum charge for total funeral, taxable on 50% of total charge; (b) if itemized, only tangible property is taxable — casket, shroud, vault, tombstone, etc.
61	* Taxable if performed as part of a sale of tangible personal property.
68	* 35% of repair charge is taxable, 100% of outright sale is taxable.
71	* Considered rental of tangible property.
78	* See R 205.133
82	* See Commercial Advertising Elements.
83	* Linen rental is subject to use tax.
92, 93, 94	* Considered tangible personal property.
100	* Signs are considered tangible personal property, unless a permanent part of real estate.
108	* Exempt if separately stated.
109	* Custom programs and materials: tax applies on materials consumed by servicer in developing custom program (see Revenue Administrative Bulletin 1988-41).
117	* Subject to Airport Parking Tax of 30% at Metropolitan Airport in Detroit.
131	* Copyrighted material is exempt. Film is taxable to distributors if in public domain.
132, 141, 142 143, 144, 145	* Rentals of tangible property are taxable unless the lessor is registered and has exercised the option to pay 6% tax on cost at the time of acquisition.
146, 147	* Statute permits lessor to select option to pay on cost at time of purchase or to pay on rental receipts, but taxpayer must be registered and consistent in election.
148	* Limousine use is taxable at time of acquisition.
149, 150	* Same comments as automobile rental.
151	* Aircraft used is taxable at time of acquisition.
152	* Counties are authorized to impose an excise fee in addition to tax on hotel and motel accommodations to a maximum of 5%. Three Detroit counties are permitted to impose a special variable hotel/motel fee. (For periods < 1 month)
154	* Labor is part of the tax base for manufacturers/contractors under certain circumstances. See Rev. Admin. Bulletin 1993-5.
156, 157	* Labor exempt if billed separately.
158	* Materials and labor exempt when sold to vessels of 500 tons or more when used exclusively in interstate commerce.
159, 161, 162	* Separately stated labor charges are not taxable.
163, 164, 167, 168	* Exempt if separately stated and an option to the customer.
173	* Exempt if service is performed on the customer's property. Fabricating a product to a customer's specifications constitutes taxable sale of tangible property.
177	* Leased wire and other similar communications.
180, 181, 182, 183, 184	* Refer to RAB 1990-32, 1995-3, and 1989-64.
187	* Taxable if incurred as an expense prior to property transfer.

<b>Minnesota Footnotes</b>	
<b>Item #</b>	
GEN	* Local taxes that apply to the same items subject to MN 6% general tax rate are: Rochester 1%, Minneapolis .5% and Duluth 1%.
2	* Pet grooming services (except for horses) are taxable. Grooming for veterinary purposes is not taxable. Sales of medicines or drugs for non-agricultural animals are taxable.
4	* Pet grooming services (except for horses), including shampooing, clipping, currying, trimming, nail cutting, and other grooming services are taxable at 6%. Grooming that is done for veterinary purposes is not taxable.
5	* Initial seeding or sodding of a lawn, or construction contracts for the improvement of real property, are exempt. Lawn care, fertilizing, mowing, spraying, garden planting and maintenance, arborist services, tree trimming, etc., are taxable.
11	* Real Property: Carpenter pays tax on materials and does not charge tax to customer. Tangible Personal Property: Charge tax to customer.
19	* Parking services (except meter parking), including valet parking and fees paid for the use of lots or ramps, whether paid for on a contract or a per-use basis, are taxable.
21	* Clothing storage is taxable.
25	* Sales of repair parts are taxable.
29, 37	* Telegraph exempt.
30	* If originating in state and billed in state.
32, 33, 34, 35	* Exempt if consumed in agricultural or industrial production of a product to be sold at retail.
36	* Mixed municipal waste collection and disposal services (but not sewer) are subject to tax. No city sales taxes apply.
38	* If originating in state and billed in state.
40, 42	* Natural gas or electricity, sold for residential use as primary heat source, is exempt for billing months of November through April.
43	* Fuel oil, coal, propane and LPG sold to residential customers for residential heating are exempt.
44	* Mixed municipal waste collection and disposal services (but not sewer) are subject to tax. No city sales taxes apply.
54	* Carpet, drapery, upholstery and industrial cleaning taxable.
62	* Admissions to recreational areas and charges or access to tanning facilities, reducing salons, steam baths, Turkish baths, and massage parlors are taxable.
69	* Building cleaning and maintenance services are taxable.
78	* Product sales are taxable.
82	* Taxable when the service results in the sale of taxable items such as artwork.
99	* Security, burglar and fire alarm services taxable.
105	* Separately stated labor charges exempt; materials taxable.
108	* The charge for the canned or packaged program is taxable, but a charge for modification is exempt if separately stated.
109	* Sales of custom programs are not taxable. Purchases of materials used in producing the programs are taxable.
116	* Repair labor exempt; parts taxable; paint service exempt.
117	* Parking services (except meter parking), including valet parking and fees paid for the use of lots or ramps, whether paid for on a contract or a per-use basis, are taxable.
126, 130	* Sales of tickets or admissions to regular season school games, events and activities are exempt.
127	* Memberships in clubs or organizations that provide sports or athletic facilities for their members are taxable.
128	* Admissions to artistic performances sold by qualifying non-profit organizations and municipal arts boards are exempt.

152	* Cities are authorized to impose up to 3% tax on transient lodging, provided 95% of the receipts is used to promote tourism.
156	* Repair labor exempt if separately stated on invoice.
167	* Exempt, provided charge is separately stated from price of the taxable item.
168, 169	* If fabrication and processing labor is not involved, and if separately stated on the bill, installation labor is exempt.
170	* If fabrication labor is involved, the sale is taxable.
173	* Fabrication taxable; repairs exempt.
174	* 6.2% on short-term passenger vehicle rentals; \$2.00 per customer per year Waste Residential Fee; \$0.60 per non-compacted cu. yd. Waste Non-Residential Fee.
179	* Consumer is liable for use tax on taxable goods or services.
180	* If the service is performed only partly within Minnesota, local sales tax applies if the greater part of the cost of performing the service is incurred within Minnesota.
181	* Sales to federal government are exempt. Sales to state and local government units (except school districts) are generally taxable.
182	* Exempt for sales to religious, charitable or educational organizations.
185	* Tangible personal property used for renting and leasing purposes is exempt. Sales tax applies to rental and lease payments.
186	* Regular sales tax applies.
<b>Mississippi Footnotes</b>	
<b>Item #</b>	
5	* Grading, excavating, ditching, dredging or landscaping, taxable.
6	* Not to exceed \$0.05 per ton with respect to sand, gravel, dirt, clay or limestone.
8	* Drilling contracts in excess of \$10,000 are taxable at 3.5%.
10	* For contracts over \$10,000, a 3.5% tax is imposed on the value of the contract. For contracts under \$10,000, the 7% sales tax is imposed on material purchases by the contractor.
11	* Electricians, electrical work, wiring, insulating, plumbing or pipe fitting, tin and sheet metal shops, woodworking and wood turning shops, and welding are taxable.
32, 34, 35	* Agricultural and industrial use taxed at 1.5%.
66	* Intrastate is taxable at 7%.
92, 94, 100	* Considered sale of tangible property.
104	* Testing of oil, gas, water and other mineral resources taxable at 7%.
115	* Taxable if related to automotive repair.
124	* Admissions to county, state or community fairs exempt.
126	* 3% when conducted in publicly owned enclosed coliseums and auditoriums, except athletic contests between colleges and universities. NCAA baseball tournaments exempt. High school or grammar school events exempt.
128	* Admissions charged by nonprofit religious, charitable or educational organizations, nonprofit civic clubs or fraternal organizations are exempt. Cultural events sponsored by local music or charity associations exempt.
130	* 3% when conducted in publicly owned enclosed coliseums and auditoriums. Baseball operated under professional league franchise is exempt. Professional Golf Association tournaments exempt.
146	* An additional 6% motor vehicle Rental Tax is imposed on rental agreements with a term of not more than 30 continuous days (Sec. 27-65-231).
152	* An additional county and city tax of 1% to 3% is imposed on hotel and motel rooms.
165	* If it exceeds \$10,000 it is taxable at 3.5% contractors tax. If it is less than \$10,000, then only services taxable under Section 27-65-23 are taxable at 7%.
168	* Taxable at same rate as sale of tangible personal property.
169	* Taxable if a taxable service is involved; exempt if not.

170	* Custom creosoting or treating, custom meat processing, custom planning and custom sawing taxed at 7%. Taxable custom processing includes laundering, cleaning and pressing. All other custom processing services are exempt.
174	* Mattress renovating (see Sec. 27-65-23).
180	* Commercial domicile.
184	* Seller.
185, 186	* See rule 30.
187	* Taxable at same rate as sales of tangible personal property, see rule 42.

### Missouri Footnotes

Item #	
32	* Manufacturing use in excess of 10% of production cost exempt, or exempt if used in basic steelmaking.
34	* Basic steelmaking exempt.
57	* Provided lessor pays the tax at the time diapers are purchased.
62	* All fees and dues paid in or to a place of amusement or entertainment are taxable.
71	* Provided tax is paid at time of purchase by lessor.
83	* Provided the tax is paid when lessor purchases the linens.
93	* Photographic prints are taxable when price includes processing as well as tangible personal property, but not taxable when development service alone.
105	* For customers who furnish their own tire carcasses for retreading.
132	* Exempt if tax paid at time of purchase by lessor.
141, 142	* Lessor may pay tax on purchase and lease free-of-tax, or buy item under resale exemption and collect tax on lease receipts. Must obtain authority for such election.
156	* Labor exempt if separately stated.
168	* Installation labor exempt if separately stated.
177	* Use tax applies to tangible personal property purchased from out of state and brought into the state.
180	* Seller's business location.
185	* Lessor may pay tax on purchase and lease free-of-tax or buy the item under resale exemption and collect tax on lease receipts.
187	* All charges such as shipping and delivery incurred by or on behalf of the seller are subject to Missouri sales tax.
189	* The provider of the service is responsible for the collection of the tax.

### Montana Footnotes

Item #	
GEN	* However, boxing, sparring and wrestling matches are subject to 5% gross receipts tax. Public contractors, passenger tramways and public markets subject to license fee measured by gross receipts.
10	* License fee measured by gross receipts of "government" contractors. Work on federal research facilities is excluded.
29, 31	* Intermediate sales, equipment receipts and access revenue excluded.
32, 34, 40, 42	* Consumer Counsel and Public Service Commission tax rates determined each year and apply to gross income of regulated public utilities. Consumer Counsel rate .04%; Public Service Commission rate .24%.
33, 41	* Consumer Counsel and Public Service Commission tax rates determined each year and apply to gross income of regulated public utilities. Consumer Counsel rate .04%; Public Service Commission rate .24%. Excludes county water and sewer districts.
37, 39	* Intermediate sales, equipment receipts and access revenue excluded.
44	* Refuse is exempt.

46	* Tax on net premiums, excludes annuity income. An additional 2.5% tax on fire insurance carrier services net premiums.
59, 76, 93, 111, 116, 137	* N/A
119	* Gross betting receipts.
120	* Passenger tramway tax only; .0025% with minimum \$100 annually.
125	* A 15% tax on video poker.
130	* Boxing, sparring, wrestling contests are subject to 5% license tax -- collected by commerce dept.
152, 153	* Imposed statewide, additional local option (limited) of 3%.
180	* Generally the location of the related real and personal property, as well as where the service is performed for gross receipts taxes.
185	* A selective sales tax on new motor vehicles.
186	* Montana does not selectively tax personal property rentals.
187	* In the cases of the liquor excise tax and the tobacco products tax (excluding cigarettes), the liquor tax is on the retail selling price, the tobacco tax is on the wholesale price.
188	* Telephone license tax @ 1.8% of gross receipts > \$250/quarter.
189	* The Internet Service Provider

### Nebraska Footnotes

Item #	
1, 2, 3, 4, 5	* Note: City tax of 0.5%, 1.0%, or 1.5% may apply when state tax is due.
25, 28	* Repair parts and materials are only taxable if labor is separately stated.
31	* Except for interstate telephone charges.
32, 34, 35	* Exempt when more than 50% is purchased for direct use in processing, mnfg., refining, irrigation or farming; in electrical generation or when purchased by a for-profit hospital.
33	* Exempt when 90% or more purchased for direct use in manufacturing or irrigation of agricultural lands.
36, 44	* Sewer is taxable; refuse is not taxed.
39	* Except for interstate telephone charges.
53	* See Reg. 1-047.
58	* See Reg. 1-053.
60	* Taxable for new garments.
63	* See Reg. 1-048.
66	* On all intrastate phone calls and merchandise sales.
68	* Parts and materials only taxable if labor is separately stated.
73	* See Reg 1-056.04.
78, 82	* See Reg. 1-056.
90	* Parts and materials only taxable if labor is separately stated.
92, 93	* See Reg. 1-058.
94	* See Reg. 1-057.
100	* When sign is an improvement to real property.
105	* Parts and materials are only taxable if repair labor is separately stated. (See Reg. 1-059 for recapping.)
110	* Professional services that do not result in new computer software, or modifications to existing programs are exempt. (See Reg. 1-088.)
120, 124,	* Mechanical amusement device tax cannot be substituted for sales tax.
125, 129	* Mechanical amusement device tax is in lieu of sales tax.
126, 127	* See Reg. 1-044.
146, 147, 148	* See Reg. 1-019.

152, 153	* A 1% state lodging tax is also levied. In addition, some counties impose an optional county lodging tax of up to 4%.
154	* Production and assembly labor is taxable.
156, 157, 159, 160, 162, 163, 164	* Labor charges exempt if separately stated.
158	* Repair labor and materials exempt from tax if a qualified common or contract carrier.
166, 167	* Service and maintenance agreements on tangible personal property taxable.
168	* Installation charges are exempt if separately stated.
171	* Considered food under USDA guidelines.
173	* Repair labor is not taxable. Production and assembly labor is taxable.
174	* Satellite programming taxable; telephone and cable installation charges taxable.
180	* Generally delivery address is location of service.
181	* Yes, enumerated entities only; other governmental units taxed. (See Reg. 1-093.)
182	* Most nonprofits pay tax.
183	* Federally chartered credit unions are exempt.
185	* Sale for resale in most cases.
186	* Generally, tax is due on each rental or lease property.
187	* Shipping and delivery charges are subject to tax when collected by the retailers.
188	* If software is also provided, the charge is taxable.
189	* Seller must collect and remit tax on sales of software.
<b>Nevada Footnotes</b>	
<b>Item #</b>	
GEN	* For all services listed, TPP consumed, used or sold in conjunction with the service is taxable. Two additional 0.25% County option taxes are allowed for total rate of 7% in electing counties.
33, 35	* Exempt if delivered through mains.
71, 92, 93, 94, 98, 107, 118, 132, 154, 155, 172	* Plus local taxes.
129	* Slot machines and other gambling devices subject to taxation under gaming statutes.
141, 142, 143, 144, 145, 146, 147, 149, 150	* Plus local taxes. A lessor who purchases tangible personal property may pay tax to vendor on sales price or may provide vendor a resale certificate and pay tax on lease or rental receipts.
151	* Plus local taxes. Exempt if sales tax paid on property on purchase.
152, 153	* Locally collected lodging tax (assessed at county level)
156, 157, 158, 159, 160, 161, 162, 163, 164, 165	* Repair labor exempt if separately stated.
167, 168, 169	* Exempt if optional and separately stated.
173	* Use tax on materials. Repairs, exempt; fabrication, taxable.
174	* Services are not subject to tax. However, tangible personal property used to provide the service is taxable unless specifically exempt by statute.
177	* Unless there is a transfer of tangible personal property.
180	* Property deemed taxable in providing a service taxed at the existing rate in county where the service is provided.
181	* Exempt. Services provided to these entities are not taxable.

182	* Generally exempt. Services provided to these entities are not taxable.
183	* Exempt. Services provided to these entities are not taxable.
184	* Use tax not imposed on services.
185, 186	* If purchased outside the state, either pay Nevada's use tax, or the tax measured by the gross receipts from lease or rental. If purchased in Nevada, either pay sales tax to vendor, or tax based on gross receipts within Nevada.
187	* Any shipping or delivery charge included in the sale of tangible personal property is taxable unless invoiced to purchaser by freight company, or the title to the property passes before shipment.
<b>New Hampshire Footnotes</b>	
<b>Item #</b>	
GEN	* There is no state or local sales taxes in New Hampshire. The state does impose meals and lodging, telecommunications and utilities taxes, however.
29, 30, 37, 38	* No sales tax; taxed under communications services tax. Inter- and intrastate calls taxed. The present rate is 5.5%.
31	* Cellular telephones are taxed under communications tax.
34, 39	* No sales tax; taxed under separate utilities tax. Tax is 1% of gross in-state receipts on gas companies. Present rate is 5.5%.
42	* No sales tax; taxed under separate utilities tax. Tax is 1% of gross in-state receipts on gas companies.
66	* Communications aspect taxed under the Communications Service Tax. Present rate is 5.5%.
123	* Where cable operators provide two-way communications, tax is assessed under communication services tax. Present rate is 5.5%.
152	* No sales tax. Taxable under rooms and meals tax. Present rate is 8%.
174	* Tax on meals served away from home. Exemptions for meals prepared and sold by nonprofit organizations. Also exempt, food prepared pursuant to Food Security Act of 1985. Present rate is 8%.
189	* Under communication services tax for two-way communications. Present rate is 5.5%.
<b>New Jersey Footnotes</b>	
<b>Item #</b>	
2	* Only professional medical services are exempt.
4	* Considered nonprofessional services.
5	* Lawn maintenance and repair are taxable; capital improvements are exempt.
10	* Gross receipts are taxable unless capital improvement.
11	* Taxable unless capital improvement.
19, 20, 21, 22, 23, 24	* Taxable unless stored items for resale.
25	* Docking charges exempt.
36, 44	* Only if performed on a regular contractual basis for a term not less than 30 days.
58	* Receipts from funeral services.
66	* Taxable on transmission portion of charges.
82	* Advertising services and materials are generally subject to sales tax.
87	* Taxable regardless of contractual basis.
108, 109	* In general, the charges for prewritten programs which are adapted to a customer's use are not subject to tax. These programs are not considered tangible personal property.
111	* Taxable if delivery of microfiche or other tangible personal property is object of service.
115	* Repair taxable; towing exempt.
126	* Secondary and primary school events exempt.

141	* Taxable if rented for 28 days or less.
142, 144	* Lessors have option of paying the tax on the purchase price of the property or the total of lease payments attributable to the property, less total interest expense or lease service charge.
143	* Taxable if rented for 28 days or less.
149	* Short term is 28 days or less.
150	* Lessors have option of paying the tax on the purchase price of the property or the total of lease payments attributable to the property, less total interest expense.
155	* Tax to be paid by contractor.
157	* Exempt if for resale or to air carrier.
168, 169	* Except when results in capital improvement.
170	* Considered fabrication.
174	* Other services on tangible personal property are taxable unless a specific statutory exemption applies.
179	* Buyer.
182	* N.J.S.A. 54:32B-9(b).
184	* Buyer and seller if uncollected or paid by buyer.
185	* Property purchased for lease or rental can be purchased with a Resale Certificate.
186	* See "Leases and Rentals" section.
187	* Exempt as long as reasonable in relation to prevailing rates and separately stated.

### New Mexico Footnotes

Item #	
GEN	* Excludes government services; many farming and ranching services (provided by certain nonprofit entities) other than research and development performed out of state but used in state, for resale, etc.
6	* Exempt if service provider is subject to taxation on mineral production under Resource Excise Tax Act.
10, 11, 12, 13	* Subcontractor can deduct if prime provides Type 7 NTTC to sub.
14	* Inter-city taxi or bus exempt from municipal gross receipts tax. Inter-county exempt from all local option taxes.
15	* Taxable at 5% intrastate plus local option; exempt if interstate.
16	* Inter-city taxi or bus exempt from local gross receipts tax.
17	* Exempt from local gross receipts tax.
19	* Receipts of government or nonprofit entities exempt.
20	* Receipts from warehousing unprocessed agricultural products are deductible.
27	* Commissions received from maritime transportation companies and interstate bus, airline and passenger train companies are deductible. Other commissions are taxable.
30	* Taxed under the Interstate Telecommunications Gross Receipts Tax. Inter-business access charges exempt.
31	* Taxed under Telecommunications Tax.
33	* Water sold by governmental agency is exempt from gross receipts tax but subject to governmental gross receipts tax.
36, 44	* Garbage collection and sewer services provided by government agency are exempt from gross receipts tax, but subject to Government Gross Receipts Tax.
37	* Plus local option taxes.
38	* Taxed under the Interstate Telecommunications Gross Receipts Tax. Inter-business access charges exempt.
39	* Taxed under both Gross Receipts and Telecommunications Taxes, depending on inter- and intrastate phone calls.
46	* If receipts are from premiums.
48	* If for origination, assumption or making of a loan.

56	* Exempt if performed by nonprofit organization [501(c) or c(6)].
66	* 5% plus local if intrastate; 4.25% if interstate.
74	* Receipts from national or regional advertiser are deductible unless the advertiser is incorporated in the state or maintains its principal place of business in the state.
80	* Taxed under insurance premiums tax.
117	* Receipts of government or nonprofit entities exempt.
119	* Prior to July 1, 1989, pari-mutuel admissions were subject to separate tax. Exempt if horse racing admissions.
126, 128, 130	* Taxable unless event presented by 501(c)(3) organization.
131	* Deductible if rented for subsequent paid admission.
141, 142	* Deductions available for sales of tangible personal property for leasing, lease of tangible personal property for subsequent leasing, and for leasing vehicle to ICC permit holders transporting passengers or property for hire interstate.
146	* Also subject to 5% Leased Vehicle Gross Receipts Tax and \$2/day Leased Vehicle Surcharge.
152	* In addition to statewide gross receipts tax, hotels, motels, lodging houses are subject to a local option municipal and county lodgers tax.
166	* Gross receipts taxed; labor and material delivered under warranty do not increase receipts unless reimbursed by person other than the manufacturer, in which case, taxable.
174	* All goods and services are taxable unless specifically exempt or deductible.
177	* No effort is made to impose tax on services received from out of state except for research and development services, in which case, the receipts are subject to gross receipts tax.
179	* Vendor in case of R & D.
180a	* Construction services are delivered at the location of construction project; other services are delivered at commercial domicile of business unless a branch office is located elsewhere and from which the service is performed.
180b	* Telephone services are based on location of telephone set or construction based on project site.
181	* Tangible personal property is exempt, but services are taxable.
182	* Tangible personal property sold to 501(c)(3) is exempt, but services are taxable. Receipts of 501(c)(3) and 501(c)(6) organizations exempt from tax.
184	* Seller.
185	* Receipts from sale of coin-operated machines, mfg. homes, and household furniture and appliances are taxable. Receipts from the sale of other tangibles sold for subsequent leasing are deductible.
186	* Receipts from lease for subsequent leasing are deductible, except receipts from lease of coin-operated machines, manufactured homes, or household furniture and appliances.
187	* Delivery or shipping charges are an element of the sales price of the tangible personal property, and are taxed as receipts from the sale of property.
189, 191	* Plus local option if physical location in state (vendor).

### New York Footnotes

Item #	
1	* Exempt if performed in conjunction with farming process. (Pub. 844)
2	* Credit/refund allowed for sales tax paid on purchases of drugs and medicines used to treat exempt animals.
5, 11, 12	* Taxable unless the work results in a capital improvement to real property. (Pub. 862)
7, 8	* Services used in connection with production or operation of an oil, gas or solution mining activity are exempt.
10	* Receipts from capital improvement contracts are exempt. (Pub. 862)
17	* Except bonded courier service taxed as protection/detection service.
19	* 10.25% in New York City, except for Manhattan which is 18.25% (qualifying Manhattan residents retain the 10.25% rate).

23	* See New York TSB-M-86(3)S for additional clarification.
25	* Charges made for supplies, storage, landing or launching, and towing on water are taxable. Charges for mooring a boat, using a slip, dockage and wharfage are exempt.
26	* Taxable unless performed on an exempt vessel.
28	* Taxable if there is a separate charge to the customer.
31	* Interstate charges are exempt.
32	* Production use exempt. Direct and exclusive use in research and development also exempt.
33, 41	* Exempt if used in production or delivered through pipes or mains. Otherwise, taxable.
36, 44	* Trash removal taxable.
39	* Interstate toll charges are exempt.
40, 42, 43	* Subject to some local taxes.
50	* Taxable if the service provided results in the maintenance of real property.
51, 55	* Exempt.
52	* Taxable information service.
53	* Subject to local tax in New York City.
60	* Only used garments are exempt.
61	* Taxable.
62, 65	* Subject to New York City local tax. (Pub. 846)
66	* Subject to the additional 5% tax on entertainment and information services delivered aurally by telephone. (News, N-93-20)
85	* May be taxable if temp employee provided by temp agency. (TSB-M-87(13)S).
90	* As part of goods for sale.
91	* Taxable as real property maintenance.
98	* Charge for additional copies is taxable.
103	* Taxable or exempt depending on the status of the service being provided. (TSB-M-87(13)S)
108	* Exempt if separate charge and modification is customized to the specifications of the customer. (TSB-M-93(3)S)
109	* Materials used by programmer are taxable.
117	* 10.25% in New York City, except for Manhattan which is 18.25% (qualifying Manhattan residents retain the 10.25% rate).
120	* Rides are not taxable.
124	* Games are not taxable.
126	* Admissions to elementary or secondary school sporting events are exempt if the entire gross proceeds inure to the benefit of the school(s) or an organization exempt under section 1116(a)(4) of the Tax Law.
127	* Dues to social clubs and athletic clubs are taxable.
128	* Exempt when the charges are to any dramatic or musical art performance. (Dramatic or musicals do not include variety shows, magic shows, circuses, aquatic shows and similar performances.)
130	* Except boxing events taxed by New York State Athletic Commission.
146	* Additional 5% tax on passenger vehicles.
147	* Tractors/trailers, exempt. Trucks, taxable.
148	* Taxable when under the dominion and control of the customer.
149, 150, 151	* Whenever the aircraft is under the dominion and control of the customer, rental charges are taxable. Charter flights with pilot are exempt transportation services.
152	* The additional 5% tax on charges exceeding \$100 has been repealed. (TSB-M-94(4)S)
154	* Charges to a contractor for fabrication services performed on building materials are taxable.
156	* Materials and labor subject to tax except when performed on production equipment, in which case parts are exempt and labor is subject to the local tax.
157	* Exempt when performed on commercial aircraft.

161	* Installing, maintaining, servicing or repairing railroad rolling stock (primarily engaged in interstate, intrastate and foreign commerce) is exempt. The charge for parts or any other tangible property is taxable.
166	* Any charge to customer is taxable. Charge by repair facility to warranty provider is exempt for resale.
168, 169	* Installations resulting in capital improvements to real property are exempt.
170	* Window cleaning, trash removal and pest control are taxable as real property maintenance, not as processing services.
171	* If performed on customer's property.
174	* Publication 750 explains types of services taxed in New York.
179	* User.
180	* Where delivered, where used.
182	* Exempt if sold to 501(c)(3) organizations that have applied for and received exempt organization status from New York.
184	* For collection, liability is on seller; for payment, on purchaser.
185	* Purchase is exempt for resale.
186	* Treated the same as a purchase.
187	* Delivery charge considered part of receipt for sale of tangible personal property.
188	* A charge for on-line access may be considered a taxable sale of information or a charge for telephone service depending on the service provided. If taxable, the tax must be collected at the rate in effect in the locality where the customer is located. The service provider is responsible for the collection and remittance of sales tax. Where the charge is billed by the phone company, the access provider and the utility are jointly liable for tax collections.
190	* On-line services, such as Lexis and CCH Online, are deemed to be information services and subject to tax at the rate in effect in the locality where the customer is located. The service provider is responsible for the collection and remittance of the tax.

### North Carolina Footnotes

Item #	
GEN	* A local levy of 2% is added to the basic state rate of 1% to 3%. Because of the state exemptions, transactions are taxed at 1%, 2%, 3% or 5%.
9	* Typesetting exempt; sales of printing plates to manufacturers for use in their printing presses to imprint containers used to ship their manufactured products - 1% State, \$80.00 maximum tax per article.
15	* Receipts are exempt. Buses are subject to the 3% state rate of highway use tax with maximum of \$1,000.
25	* Parts and material only taxable.
29	* Intrastate long distance and private telecommunications service taxed at 6.5% rate. Not subject to local sales taxes. 3% rate applies only to local service.
31	* Access charge and per minute charge. Intrastate toll charges subject to a 6.5% telecommunication service tax. Not subject to local sales tax.
32, 34	* Effective August 1, 1996, 2.83% on sales of electricity and piped natural gas to manufacturers and commercial laundries and dry cleaners for the prescribed purposes. Not subject to local taxes.
33, 41	* Exempt if delivered through mains. Subject to a 6% state and local tax if delivered in bottles.
35	* Sales to commercial laundries, freezer locker plants, and to manufacturers for use in connection with the industry or plant but not for residential heating purposes, are taxed at 1%. Not subject to local sales tax.
37	* Intrastate long distance and private telecommunications service taxed at 6.5% rate. Not subject to local sales taxes. 3% rate applies only to local service.

39	* Access charge and per minute charge. Intrastate toll charges subject to a 6.5% telecommunication service tax. Not subject to local sales tax.
40, 42	* Not subject to local taxes.
43, 107, 108	* Subject to local sales tax.
54	* Rug cleaning services exempt if performed in home.
57, 71, 83	* Subject to 2% local sales tax.
58	* First \$1,500 of charge is exempt. Subject to 2% local sales tax.
64	* Subject to 2% sales tax.
66	* Taxable at 6.5% if intrastate.
68	* Materials used in repair are taxable.
76	* Sales of newspapers by newspaper street vendors and by newspaper carriers making door-to-door deliveries are exempt. Sales of newspapers by others are subject to the 4% State sales tax and the 2% local sales tax.
77	* Sales of magazines by magazine vendors making door-to-door deliveries are exempt. Sales of magazines by others are subject to the 4% State sales tax and the 2% local sales tax.
86	* Retail sales of tangible personal property by interior designers are subject to the 4% State tax and also 2% local sales tax.
92, 93, 94	* Considered tangible property. Subject to 2% local sales tax.
100	* See Sales and Use Tax Administrative Rule .0805.
105	* Material only taxable.
109	* See G.S. 105-164.3(20).
110	* Generally not taxable; but see G.S. 105-164.3(20)
119, 120, 124, 126, 128, 130	* Exempt under sales tax. Taxable under admissions tax statute.
123	* Equipment rental by viewer is taxable at 4% state and 2% local sales tax.
132, 141, 142, 143, 144, 145	* Subject to 2% local sales tax.
146	* Exempt from sales tax. Vehicles subject to Highway Use tax. Short term lease is less than 365 continuous days.
147	* Exempt from sales tax. Vehicles subject to Highway Use tax. Long term lease is 365 continuous days or longer.
150	* \$1,500 maximum tax.
152	* Exempt after 90 continuous days to the same person. Subject to 2% local sales tax.
154	* Considered a part of sale price; subject to 2% local sales tax.
155	* Taxable at 1% or 4% whichever is applicable. If 4%, subject to 2% local sales tax.
156	* Repair labor is exempt if separately stated on invoice from the tangible personal property. Material is taxable at 1% or 4% rate, whichever is applicable.
158	* Repair materials and labor exempt if vessel is engaged in interstate commerce.
162, 163, 164, 168	* If separately stated on customer's invoice.
173	* Fabrication labor is part of sales price of tangible personal property. Repair labor exempt if separately stated on customer's invoice.
179, 184	* Tax is imposed on retailer (seller).
180	* Commercial domicile.
181	* Sales to U.S. Government and NC Dept. of Transportation are exempt.
183	* See Administrative Procedures Rule .4205.
187	* Except when ownership to the property changes hands at seller's place of business, or shipped subject to FOB terms. All interstate transportation charges are exempt.

<b>North Dakota Footnotes</b>	
<b>Item #</b>	
5, 6, 7, 8, 10, 11, 13, 100, 156	* Material subject to 5% use tax.
34	* Exempt if gas becomes integral, ingredient or component part of manufactured product.
35	* Coal for space heating is taxable.
43	* Coal for heating is taxable.
71, 83	* Rental of tangible personal property.
72	* Parts and materials taxable only.
93	* Result of court case.
105	* Tire retreading is taxable.
114, 115, 116, 118, 172	* Parts and materials taxable only.
123	* Cable TV was taxed under a 1987 statute, but was rejected by voters in 1988.
125, 129	* Tax is 5% of tax base of 80% of gross receipts.
141, 142	* Taxable only if property has not previously been subjected to sales tax.
146, 147	* Payment of 5% motor vehicle excise tax required at time of purchase. No further sales tax imposed on rental.
149, 150	* Payment of 5% aircraft excise tax required at time of purchase. No further sales tax imposed on rental.
153	* Tourist court accommodations.
167	* Parts and materials subject to use tax.
179	* Consumer.
185	* Rental or lease payments are taxable.
189	* The seller.
190	* Information services are not taxable.
<b>Ohio Footnotes</b>	
<b>Item #</b>	
GEN	* May include county or transit district add-on tax rate.
5, 11	* See lawncare and landscaping information release.
15	* See resort tax information.
25	* Repair services taxable.
28	* Packing material taxable.
29	* Inter-LATA, MTS or cellular mobile only taxable. Private utility is subject to 4.75% excise tax on gross receipts.
30, 38	* Taxable if call originates or terminates in state and is billed in state.
32, 34, 40, 42	* Exempt if sold by public utility and delivered through pipes or wires. Also, may be exempt based on use in manufacturing operation. Private utility is subject to 4.75% excise tax on gross receipts.
33	* Exempt if sold by public utility and delivered through pipes or wires. Also, may be exempt based on use in manufacturing operation.
37	* Inter-LATA, MTS or cellular mobile only taxable. Private utility is subject to 4.75% excise tax on gross receipts.
41	* Exempt if sold by public utility and delivered via pipe or wire.
54	* Fabric protector on personal property is taxable.
62	* Membership to physical fitness clubs subject to 5% sales tax.
69	* Indoor taxable, outdoor exempt (building maintenance and janitorial service).

72	* Equipment rental or leasing is taxable.
82	* Sale of finished artwork is taxable.
83	* Industrial laundry and linen services only.
85, 103	* Employment services.
86	* Sale of tangible personal property taxable.
90	* Packing material is taxable.
100	* Billboards and signs printed on real property are exempt. Other signage is taxable. Rule 5703-9-29, 5703-9-30.
102	* If planned, exempt. Voice mail taxed as electronic information service.
106	* Building maintenance and janitorial service.
107, 108	* When 51% or more of the charge is for revision, software is deemed to be custom software. Custom software is exempt.
109	* Custom software programming is exempt. Computer programming, i.e., system programming, is still subject to taxation.
110	* Computer services and data processing charges are taxable.
111	* Electronic information service.
113	* Computer and data processing charges are taxable.
114	* Washing, waxing, polishing and painting motor vehicles are taxable. Coin-operated car washes are exempt.
115, 116	* Repairs are taxable.
119, 120, 121	* Local option admission tax; locally administered and collected. May apply anywhere admission is charged to enter, except high school and college sporting events.
122	* Local option admission tax; locally administered and collected. May apply anywhere admission is charged to enter, except high school and college sporting events. Shoe and locker rentals are taxable.
123	* Local option admission tax; locally administered and collected. May apply anywhere admission is charged to enter, except high school and college sporting events. Separately charged equipment rental is taxable.
124, 125, 126, 128, 129, 130, 131, 132	* Local option admission tax; locally administered and collected. May apply anywhere admission is charged to enter, except high school and college sporting events.
127	* Local option admission tax; locally administered and collected. May apply anywhere admission is charged to enter, except high school and college sporting events. Recreation and sports club services and physical fitness are exempt.
141, 142, 145, 146	* Rental of personal property is synonymous with the sale of personal property. The total amount of the rental charge is subject to sales or use tax in the same way that the sale of the same item is taxable.
143, 144	* Exempt if used in mining.
147	* Lease of personal property is synonymous with the sale of personal property. The total amount of the lease charge is subject to sales or use tax in the same way that the sale of the same item is taxable.
152	* May be subject to a maximum 10% lodging tax. This tax is locally administered and collected.
154	* If the work performed involves the fabrication of tangible personal property, the charges are subject to the Ohio sales tax.
156	* If equipment being repaired or installed is not otherwise exempt, then the labor to effect or install is taxable.
161	* Exempt if railcars are owned by public utility railroad. Exemption broadened by change in statute 11/96.
166	* Exempt if the warranty is provided as part of the original consideration paid for the tangible personal property.
168, 169	* If equipment being repaired or installed is not otherwise exempt, then the labor to effect or install is taxable.

170	* If the work performed involves the fabrication of tangible personal property, the charges are subject to the Ohio sales tax.
174	* Computer services and data processing charges are taxable.
179	* User of service.
180	* For data processing, telecommunications, landscaping, private investment and security, and 1-900 service it is the location of consumer. For all other services, location of vendor.
181	* Exempt if sold to Ohio and its jurisdictions or to federal government.
182	* Exempt if nonprofit is engaged in "charitable purpose" as determined in R.C. 5739.02(B)(12).
184	* Seller has duty to collect and remit.
185	* May be exempt as purchase for resale.
186	* 5%.
187	* If delivered from vendor's place of business.
189, 191	* Sales tax. Provider of electronic information service.
<b>Oklahoma Footnotes</b>	
<b>Item #</b>	
GEN	* Local option rate is in addition to state sales tax rate.
14	* Except transportation of persons where the fare of each person does not exceed \$1.00, transportation of pupils to and from elementary or high schools, tourist service transportation, and funeral transportation for family members.
25	* Parts and materials only taxable.
27	* Except transportation explained above.
32, 34, 35	* Exempt if direct manufacturing use.
40	* Exempt from state tax; local taxes apply.
41	* Exempt from state tax.
42	* Local taxes apply.
43	* Artificial gas exempt from state tax; local taxes apply.
58	* Tangible personal property included in the total charge must be separately itemized and subjected to the applicable sales tax. Transportation of family members is not taxable.
119	* 4.5% sales tax plus 10% admissions tax.
125, 129	* Coin-operated devices use annual decals ranging from \$2 to \$50 in lieu of sales tax.
126	* K-12 schools are exempt.
131	* Exempt if tax paid on admission.
146	* Sales, lease, rental of trucks and trailers which exceed 8,000 lbs. are exempt from sales tax or 6% vehicle rental tax, and are subject to a reduced motor vehicle excise tax.
147	* Lease of autos for 12 months or longer is exempt from sales tax if owner/lessor pays motor vehicle excise tax.
152	* Some Oklahoma cities levy a separate room tax.
156, 168	* Labor is exempt if separately stated from the charge made for materials.
179	* Buyer is responsible, but seller may collect and remit the tax.
180	* Point of sale.
185, 186	* Tax is due on gross receipts from lease payments.
187	* "No" for sales tax; "yes" for use tax (charges are included in gross receipts).

<b>Oregon Footnotes</b>	
<b>Item #</b>	
GEN	* Oregon imposes gross receipts taxes on utilities. Local option taxes on lodging are also applied. State Tax Department did not respond to survey. Information compiled from CCH State Tax Guide series.
32, 40	* An electrical distribution system's gross earnings tax is imposed at 4% of the gross revenue from the use or operation of transmission and distribution lines, minus the cost of the power.
105	* Oregon levies a \$1 per tire recycling tax.
119	* Annual excise tax of \$100 is imposed on games of chance.
120	* Annual amusement device excise tax of \$37.50 for each device is imposed.
123	* Some cities and counties levy a franchise fee on cable services. The percentage of the fee varies with each city and county.
125	* Annual amusement device excise tax of \$75 is imposed. An excise tax of \$100 is imposed on games of chance.
129	* Annual privilege tax of \$50 is imposed.
152	* Some cities and counties levy a tax on hotel and motel room rents. The amount of the tax varies with each city and county. Tax rates are available from the Bureau of Governmental Research, Univ. Oregon.
185	* Individual counties do assess personal property tax on business property.
<b>Pennsylvania Footnotes</b>	
<b>Item #</b>	
5	* Lawn care is taxable.
19, 20, 21, 22, 23, 24	* Self-storage services are taxable.
25	* Dock and storage fees are exempt.
28	* Wrapping services are taxable.
32, 34, 35	* Direct use or consumption in manufacturing, farming, processing or rendering public utility service exempt.
37	* Subscriber line charges and basic local service are exempt.
64	* Cleaning of wearing apparel is exempt.
66	* Computer services and telephone services are subject to sales tax.
69	* Cleaning of above-ground and indoor pools taxable.
78	* Transferring tangible personal property in conjunction with advertising services is subject to sales tax.
86	* Transferring any tangible personal property in conjunction with these services is subject to sales tax.
88	* Only computer-related consulting is taxed.
90	* Wrapping services are taxable.
98	* Secretarial and editing services are subject to sales tax.
99	* Help supply services are taxable.
100	* Signs and installation are subject to tax if the sign remains tangible personal property.
103	* Secretarial and computer services are subject to sales tax.
115	* Separately stated towing charges are exempt.
119	* Subject to separate pari-mutuel and admissions tax.
120, 124, 126, 127, 128, 130	* Local municipalities may impose amusement taxes.
123	* Premium cable television services are subject to sales tax.
133	* Computer services are subject to tax.

146	* Rentals less than 29 days are subject to additional \$2/day public transportation assistance fund tax.
147	* More than 30-day leases are subject to additional 3% public transportation assistance fund tax.
148	* Exempt unless a rental.
154	* Repair or installation of tangible personal property is subject to tax. Taxable price includes materials, labor and installation. Repair or installation of real estate is exempt.
155	* Repair or installation of tangible personal property is subject to tax. Taxable price includes materials, labor and installation. Repairer or installer on real estate pays tax on purchase of materials.
156, 168	* Shoe repair and garment repair are exempt (both labor and materials).
157	* Unless for common carrier.
158, 159, 160	* Pennsylvania exempts fuel, repairs, supplies for vessels over 50 tons only.
161	* Pennsylvania has direct use public utility exemption.
173	* Service to real estate is exempt.
179	* Seller must collect tax if seller maintains a Pennsylvania business location.
180	* For state sales tax, point of delivery is point of taxation.
182	* Sales to registered charities, religious organizations, nonprofit educational institutions and volunteer fire companies, exempt.
183	* Only federal reserve banks exempt.
185	* Resale exemption would apply. Tax would be due on rental or lease payments.
187	* Shipping and delivery charges made in conjunction with the sale of tangible personal property are subject to sales tax.
188, 190	* Subject to tax as a computer service.

### Rhode Island Footnotes

Item #	
25	* Parts and materials only are taxable. Gasoline is exempt.
32, 33, 34, 35	* Direct use or consumption in manufacturing, exempt.
40, 41, 42, 43, 44	* Residential use only.
83	* (Service) Uniforms or items of clothing are exempt. Vendor subject to use tax on linen supplies in providing its service.
93	* Developing charge exempt if separately stated.
100	* Installation exempt if separately stated.
113	* Taxable if mainframe computer located in the state.
118	* Rustproofing and undercoating taxable if performed by the seller of the vehicle as part of the sale.
119	* There is a separate tax under a different chapter of law for admissions to racing events at which pari-mutuel betting is permitted.
123	* Community antenna television, subscription television and cable television services are taxable.
132	* Renter may elect to pay on cost of tape.
141, 143, 144, 145, 146, 147, 149, 150	* Lessor may elect to pay on cost.
142	* Lessor may elect to pay on cost. Additional 6% surcharge applied to rentals of 10 days or less.
151	* Exempt, provided pilot is employed by owner of aircraft.
152	* Additional 5% hotel tax is imposed in addition to sales tax.
156, 161	* Labor is exempt if stated separately.
158	* Repair material and labor exempt if vessel is 50 gross tons or more.
168	* Exempt if separately stated.
170	* Considered fabrication labor.
173	* Repair is exempt; fabrication is taxable.

174	* Fabrication labor services taxable.
179	* Purchaser, unless seller has nexus and is licensed in state.
180	* No local option tax.
181	* Federal government, state of RI, cities, towns and other political subdivisions.
182	* Unless exempt status specifically granted.
184	* Seller
185	* Purchaser has option of paying on cost or charging on rental or lease charges.
187	* If occurring prior to title's passage.
<b>South Carolina Footnotes</b>	
<b>Item #</b>	
GEN	* Exempts health and education services; services performed on projects located outside South Dakota; sales commissions; social services; and some other categories by specific lists.
25	* Supplies used aboard ships plying the high seas are exempt.
29, 31, 37, 39	* Local service only, taxable. Intrastate long distance, exempt.
32	* Manufacturing, mining, quarrying and processing exempt. Electricity used by radio and TV stations to produce, broadcast or distribute programs exempt. Electricity sold for residential use exempt.
34	* Manufacturing, mining, quarrying and processing exempt. Also, motor fuel used in farming exempt. Natural gas and LPG used in production of poultry exempt. Laundry/dry cleaning use also exempt.
35, 43	* Manufacturing, mining, quarrying and processing exempt. Also, motor fuel used in farming exempt. Natural gas and LPG used in production of poultry exempt. Individual sales of kerosene of 20 gallons or less.
40	* Residential heating exempt.
58	* Labor exempt, but tangible personal property taxable at 5% (caskets, etc.).
60, 61	* Taxable if associated with the sale of tangible property.
62	* Subject to Admissions tax of 5%. Most health clubs exempt.
63, 64	* Coin-operated laundry and dry cleaning exempt.
84, 102	* Subject to 5% tax if provided via a database access service.
94	* Taxable if printer produces such items as brochures, letterheads, envelopes, circulars, etc.
100	* Installation not taxed if separately billed.
110	* Taxable if associated with sale of software.
111	* Some communications services are taxable. "Ways or means for transmitting the voice or messages" are taxable.
118	* Taxable if sold in conjunction with the sales of vehicle.
120, 121, 122	* Subject to 5% Admissions tax.
126	* College sports events subject to 5% Admissions tax.
127	* Exempt if a nonprofit club.
141	* Limit tax to \$300 for sales or long-term (90 + days) rental of aircraft, motor vehicles, boats, motorcycles, trailers, RV's, and light construction equipment.
142	* Tax exemption for lease of light transportation equipment if lease is longer than 90 days.
144	* Maximum tax provisions apply (90 + days).
146	* The lessee may elect to pay the tax on each lease payment or on the whole lease price at the time of executing the lease.
147	* Maximum tax applicable to the sale or lease of motor vehicle is \$300. There is no limit on the tax on recreational vehicles. Property leased in excess of 90 days is also qualified for the \$300 maximum tax.
150	* Subject to maximum tax provisions (90 + days).
154	* Exempt if not part of cost of tangible personal property.
156	* Labor is exempt if separately stated on invoice.

168	* Installation charges exempt if separately stated.
173	* Taxable if part of cost to make tangible property.
174	* Bingo proceeds are subject to 5% sales tax.
178	* 10% in the case of 900 telephone services.
179	* The party storing, using or consuming property in state (usually purchaser).
181	* Sales to federal government only, exempt.
182	* Exempt if for resale and proceeds are used for organization's exempt purpose. (Must apply)
183	* Exempt only if bank is considered a federal instrumentality.
184	* Seller.
185	* If the property is purchased for rental/lease, then it is determined to be a sale at wholesale and not subject to tax.
187	* Charges for delivery made via the seller's vehicle is always taxable. If the delivery is by common carrier, it is taxable if F.O.B. point of destination.
191	* Buyer, if provider out of state. Seller, if provider in state.
<b>South Dakota Footnotes</b>	
<b>Item #</b>	
10, 11, 12, 13, 168, 169	* Excise taxable at 2% if realty improvement.
32, 40	* Electricity used to power agricultural irrigation units exempt.
35	* Exempt if used to generate energy for industrial purposes.
36	* Sewer is exempt.
41	* Bulk domestic use exempt.
44	* Sewer is exempt.
45	* Exempt from sales tax. Financial institutions subject to bank franchise tax in lieu of sales tax.
46	* Insurance premiums are exempt.
48	* Loans initiated by financial institutions are exempt. Taxable under financial institutions franchise tax act.
63	* Coin-operated washing and drying establishments subject to annual licensing in lieu of sales tax on gross receipts.
66	* Interstate 900 calls exempt.
73	* Building of billboards is subject to contractor's excise tax of 2%.
80	* Subject to insurance premiums tax.
86	* Painting, wallpapering, etc. are subject to contractor's excise tax.
119	* Admissions and services rendered for the track or animal owner are taxable.
124	* Admissions to the grounds of state, county, district, regional and local fairs are exempt.
143, 144	* If leased with operator, this lease is subject to the 2% contractor's excise tax.
146, 147	* Rental of registered motor vehicles is exempt if lease is 28 days or longer.
151	* Intrastate.
161	* Materials used or consumed by railroads are use taxable at 1/2 of the sales tax rate imposed.
165	* Subject to contractor's excise tax.
166	* Exempt if no charges are made to customer at time of repair; deductible costs are taxable.
174	* All goods and services are taxable unless specifically exempt.
179	* User or consumer.
180	* If repair of tangible property, tax applies where work was done. If construction, the construction site; if true service, where the service is used.
182	* If qualified as a "relief agency."
185	* Resale.
186	* Tangible personal property.

187	* Amount included in the retailer's charges to purchaser of tangible personal property is included in taxable receipts.
189, 191	* Seller/service provider.
<b>Tennessee Footnotes</b>	
<b>Item #</b>	
GEN	* A county or city sales/use tax (1/2 state rate) may be adopted by referendum. These rates vary from 1% to 2.75%. Local tax generally applies to first \$1,600 of cost of single article.
3	* Horse or dog training exempt.
4	* Pet grooming is taxable on 15% of the gross charge for bathing and grooming. Exempt when rendered for medical purposes.
9	* Typesetting services for printers are exempt.
11	* Taxable if repair or installation of tangible personal property. Exempt if services performed on real property.
19	* Non-attendant lots operated by government entities exempt.
25	* Cleaning and repair on boats, taxable. Boat docking and storage, exempt.
30, 38	* If originating or received in state and paid or billed to state address.
31	* Intrastate calls.
32, 34, 35	* Manufacturers pay rate of 1.5%. Exempt from local option tax.
33	* Manufacturers pay rate of 1.5% (1% state, 1/2% local).
39	* Intrastate calls.
54	* Cleaning of furniture is taxable; cleaning of carpet is exempt.
58	* \$500 excluded.
60	* Repair of tangible personal property.
62	* Most memberships to health clubs are taxable. Charges for the use of tanning beds are taxable.
67	* Court case held that Jazzercise lessons are subject to tax. (Services taxed at 6.75%)
69	* Taxable if above-ground pool; considered tangible personal property. (Services taxed at 6.75%)
70	* Charges for electronic transmission of return data to IRS are taxable as telecommunications.
82	* Taxable at 6% when tangible personal property is sold.
86	* Interior decorating taxable if not separated from sale of tangible personal property.
100	* If sign remains tangible, then all cost factors are taxable. (Installation taxed at 6.75%.)
110	* Services involved with the sale, lease, rental, creation or alteration of computer software are taxable. Consulting services not involving the delivery of software are exempt.
114	* Car washing taxable, except coin-operated car wash exempt.
115	* Taxable if performing in anticipation of repair.
117	* Non-attendant lots operated by government entities exempt.
118	* Rustproofing and undercoating taxable.
121	* Cash payments to play are taxable. Coin-operated tables are exempt.
123	* Premium channels taxable; basic service exempt.
126	* Admission to school (grades K-12) events exempt.
154, 170	* Taxable if the character of customer-owned property changed, e.g., garment alteration.
156	* Repair services on real property are not taxable except as to tangible personal property used. Repairs to certain machinery exempt if delivered out of state after repair.
157	* Parts and labor exempt if airplane in interstate commerce.
158	* Parts and labor exempt if boat is in excess of 50 tons displacement.
165	* Labor applied to real property exempt.
169	* Only tangible personal property. If permanently installed in real property, then labor exempt.
174	* Services tax imposed on "uranium enrichment."
180	* Seller's location.

184	* Seller may pass cost on to buyer.
185	* Lessor may buy property for leasing purposes on a resale certificate.
186	* The leasing of all tangible personal property within Tennessee is subject to tax.
187	* Taxable if shipping point is destination. Not taxed if shipping point is origin.
188, 190	* This is taxed at 6% as a telecommunication. As always, the seller may pass the tax on to the buyer.
<b>Texas Footnotes</b>	
<b>Item #</b>	
5	* (Including lawn care) services for contractor/homebuilder improving new residential structure, cemetery upkeep and agricultural purposes are exempt.
8	* Labor to start, stimulate, increase production, and work on formation outside the well bore not subject to Oil Well Service Tax (2.42%).
9	* Exempt if purchased by a printer or publisher.
10, 11	* Exempt on all new construction and all residential structures.
12	* Exempt if preparatory to new construction or residential construction.
13	* Considered new construction.
30	* Only service originating and billed in the state is taxable.
32, 34	* Exempt in processing personal property and mining and agricultural use.
35	* Motor and other fuels used directly in manufacturing or agriculture are exempt.
36	* Refuse collection is taxable except industrial solid waste, industrial discharge, hazardous waste, and certain other regulated wastes. Sewer services are exempt.
38	* Only service originating and billed in the state is taxable.
40, 42	* Local governments may impose tax.
43	* Exempt if defined as motor fuel.
44	* Refuse collection is taxable; sewer services are exempt.
45	* Must collect tax on sale of tangible personal property or taxable services.
46	* Insurance premiums exempt.
55	* Includes Escort services.
61	* Taxable in connection with the sale of item gift wrapped.
62	* Memberships in amusement or recreational clubs are taxable.
65	* Includes Turkish baths.
72	* Installation charges for water softening equipment installed in nonresidential property are taxed.
74	* Television commercial sales are treated as taxable motion pictures. Radio and TV time purchases are exempt.
75	* Purchase of radio or TV time is exempt.
77	* If subscription for semiannual or longer, and sent second-class mail.
78	* Sales of tangible personal property taxable unless ad agency paid tax on the property as agent of client.
87	* Janitorial and custodial services are taxable. Maintenance of real property is exempt.
100	* Taxable on charges for materials if separately stated.
105	* Taxable if not a repair to a motor vehicle.
107	* Includes updates.
110	* Contract programming services in which client has all rights to created program is not a sale of software.
116	* Only separately-stated material charges are taxable.
117	* Parking and storage services.
121	* Except coin-operated.
125	* Annual occupation tax levied at \$60 per machine.
127	* If recreational or amusement, includes country clubs.
129	* Coin-operated exempt but subject to annual occupation tax levied at \$60 per machine.

131	* Rentals to theaters and TV exempt, distributor must pay tax on material cost or 50%.
141	* Except motor vehicles for less than 31 days taxed @ 10%.
142	* Except motor vehicles for more than 180 days exempt.
146	* Rentals less than 31 days are taxed at 10%, rentals less than 180 days are taxed at 6.25%.
147	* Rentals more than 180 days are exempt, lessor pays tax on purchase.
152	* Exempt from sales tax, but taxable under companion occupancy statute.
155	* Repairman may purchase exempt for resale.
158, 159	* Noncommercial vessels taxable.
162	* Parts and materials only taxable.
164	* Exemption for property that may be purchased exempt because of property's nature or use.
165	* Residential property is exempt.
166	* Manufacturer's warranty repairs exempt.
167	* Taxable whenever sold.
168	* Installation charges in connection with the sales of tangible personal property are taxable.
169	* Taxable if installation causes repair, remodeling or restoration of TPP.
174	* Except many ordinarily nontaxable services are taxed when they are part of a sale of a taxable good or service.
178	* Credit for sales tax paid in another state allowed as credit.
179	* Seller must collect if purchased for use in state, and the seller is engaged in business in Texas.
180	* Unless local tax statute specifies otherwise, usually the business location of the service provider.
182	* Sales of services to 501(c)(3), (4), (8), (10) and (19), youth athletic, religious, educational or charitable organizations and chambers of commerce exempt.
184	* Seller must collect unless purchased for use interstate to benefit locations in and out of state.
187	* If purchaser makes separate arrangements, the charges are exempt.
188, 190	* Taxable as information service.
189, 191	* Seller collects and remits tax.

### Utah Footnotes

Item #	
4	* Taxable as washing/cleaning of tangible personal property (TPP).
8	* Taxable if for sale or rental of TPP.
9	* Taxable if sale of TPP not for resale.
11	* If for services on real property.
14	* Airplane travel is exempt.
25	* Cleaning and repairing taxable; storage exempt.
28	* May be taxable if constitutes sale of TPP.
32	* Farm irrigation use exempt. Manufacturing use exempt. Component part coverage for fuel used for temperature control of orchards and commercial greenhouses doing majority of business in wholesale area exempt.
33	* Exempt if delivered through mains; taxable if bottled.
54	* Wall-to-wall carpet exempt, upholstery cleaning taxable.
58	* 5% of sales of tangible personal property -- 2.5% of total charge if casket, vault, etc., are not separately charged.
61	* Sale of wrap paper.
62	* Admissions/dues for recreation/athletic activities taxable.
69, 106	* If real property.
72	* Rental of equipment taxable.
74, 75	* Videotapes for use by movie theater, drive-in, radio and TV broadcasting are exempt.
86	* Taxable if in connection with sale of furniture.

90	* Taxable if sale of TPP.
100	* Taxable if TPP.
108	* If separately stated.
115	* Repairs are taxable.
127	* If level of fees determined by members.
129	* If coin operated - various exceptions.
131	* If for exhibition in taxable admission.
152, 153	* Includes 3% transient room tax. State portion is 4.875%.
154, 155, 156	* Taxable when service involves tangible personal property.
167	* Sale of warranty agreement is taxable.
168, 169	* Exempt if charge is to install personal property into real property.
170	* Taxable if constitutes repair.
173	* Only if performed on personal property.
174	* Most services in connection with the sale, rental, repair, etc., of TPP.
177	* Use tax applies on out-of-state purchase of anything sales tax applies to.
179	* Purchaser ultimately responsible.
180	* Place of delivery.
181	* Federal and Utah.
182	* Religious and charitable organizations only.
183	* Sales to federally chartered credit unions exempt.
184	* Buyer
187	* Unless title passes after delivery.

### Vermont Footnotes

Item #	
32, 34, 35	* Agricultural and manufacturing use exempt.
40, 42, 43	* Domestic use exempt.
58	* Funeral charges and furnishings (necessary incidents of the funeral) are exempt. Sales of flowers by funeral home taxable.
62	* Fees for use of health clubs and tanning parlors taxable as an amusement charge.
94	* Printing and imprinting taxable.
100	* If personal property.
109	* Tangible personal property is subject to tax if separate charge is made for the property.
121	* Amusement charge.
125	* Machines licensed.
127	* If admission to amusement location like a health club or fishing club.
129	* Machines licensed. Pinball and electronic game machines assessed \$100/annual fee, and musical machines assessed \$25/annual fee.
141, 142	* Persons who purchase tangible personal property for subsequent lease for less than entire period of its ownership by purchaser must pay tax on purchase and not collect tax on rent or lease.
146	* Exempt from sales tax, but subject to special 5% short-term motor vehicle rental tax. The rental of trucks is exempt from the 5% motor vehicle rental tax.
152	* Exempt from sales tax, but taxable under companion meals and rooms tax.
156, 158	* Sales of materials are subject to the 5% sales and use tax; labor is exempt from tax if it is separately stated.
168	* Installation charges are exempt if they are separately stated.
173	* "Fabrications" is taxable at 5%.
177	* Except to the extent that sales tax applies.
180	* Location of associated real or personal property.

182	* 501(c)(3) organizations only.
185	* Rental fee is taxable. See 32 VSA§9701(6).
187	* If meets criteria in 32 VSA §9701(4), exempt; otherwise, taxable.
<b>Virginia Footnotes</b>	
<b>Item #</b>	
GEN	* Includes 1% state-wide local tax.
5	* Sale of shrubbery, trees, etc., constitutes taxable sale.
31	* Equipment is taxable at 4.5%. Separately stated installation labor is exempt.
32	* Exempt if used directly in production.
33	* Exempt if used directly in production or delivered via mains, lines or pipes.
34	* Industrial production exempt and gas delivered to customers through mains, lines or pipes exempt.
35	* Industrial production exempt.
39	* Equipment is taxable. Separately stated installation labor is exempt.
42	* If delivered through mains or pipes.
43	* May be subject to 1% local tax.
58	* Tangible personal property only taxable.
60	* Alterations taxable when part of sale of garment.
61	* Exempt if performed by nonprofit organization.
86	* Sale of tangible personal property is taxable at 4.5%.
93	* Sale of photographs, slides, prints, etc., are taxable.
100	* Realty signs are exempt. Non-realty signs are taxable at 4.5% on the fabricated price. Separately stated installation labor is exempt.
105	* Tire repair is exempt. Tire recapping is taxable at 4.5%.
107, 108, 110	* Modification of prewritten software programs is not considered custom software and the sale of this type of program is taxable. However, separately stated labor or service charges in connection with the modification are exempt.
131	* Only rentals to theaters, television and radio stations exempt. All other rentals taxable.
146	* Exempt from sales tax. Subject to motor vehicle sales tax. Trucks subject to 4% rental tax.
147	* Exempt from sales tax. Subject to motor vehicle sales tax.
149, 150, 151	* Exempt from sales tax. Subject to aircraft sales tax.
152, 153	* Subject to the 4.5% sales tax if for less than 90 days; exempt if rental period is longer than 90 days.
156	* Labor exempt if separately stated.
161	* Labor and materials exempt when used directly in the delivery of common carrier services.
167	* Labor only contracts are exempt. Parts and labor and parts only contracts are taxable.
168, 169	* Installation services exempt if separately stated.
170	* Tax applies to charges for fabrication of tangible personal property.
173	* Fabrication which does not involve repair is taxable.
174	* Watercraft leases - charter 2%, meals 4.5%.
177	* If sale is taxable, use is taxable.
179	* Seller or purchaser liable.
180	* Commercial domicile.
181	* Federal government is exempt.
182	* Generally, nonprofit organizations are subject to the tax on a taxable service. Nonprofit organization must be exempted by state.
184	* Seller or buyer may be held liable.
185	* Purchase of equipment for rental or lease exempt. Tax applies to gross proceeds from the rental or lease customer.
186	* Exempt service if an operator is provided with the tangible personal property.

187	* Freight-in is considered part of the merchandise sold, therefore taxable. Freight-out is not considered part of the merchandise cost, therefore exempt if separately stated. If not separately stated entire amount taxable.
<b>Washington Footnotes</b>	
<b>Item #</b>	
GEN	* New classes: Retailing B&O tax (0.471% of gross receipts); Financial Services tax (1.6%); Selected Business Services tax (2.0%); Service and Other Activities tax (1.829%). Sales tax 6.5% (on consumers) on Retail B&O and local tax of 0.5%-1.7%.
1, 2, 3, 4	* Subject to the service and other activities tax.
5	* The .471% retailing tax applies and covers lawn maintenance, subject to gross receipts tax. Required to collect retail sales tax.
6	* Subject to the extraction for other classification of the B&O tax. The rate is 0.506%. Retail sales tax is not collected. 0.471% +6.5% for contract mining.
7	* Subject to selected business services classification of the B&O tax. Retail tax is not collected.
8	* Uncertain what constitutes oil field services.
9	* Considered intermediate steps or the printing process and are subject to selected business services classification of the B&O tax. Retail sales tax is not collected.
10	* Subject to Retailing classification and retail sales tax (0.471% and 6.5%). Value of contract price is subject to retail sales tax and a gross receipts tax.
11, 12	* City and county public road construction and federal government contracting subject to separate B&O tax (0.506%). Retail sales tax not collected. Contractor pays retail sales or use tax on materials installed.
14	* Exempt from retail sales tax but the gross income is subject to Public Utility tax at 3.852%. Airplane transportation exempt.
15	* Exempt from retail sales tax but gross income subject to Public Utility tax at 0.642%.
16	* Exempt from retail sales tax but the gross income is subject to Public Utility tax at 1.926%. Taxable at 0.642% if trip wholly within urban area.
19	* Also subject to the 0.471% Retail B&O tax. Retail sales tax applicable. Rental of parking spaces for 30 days or longer considered rental or real estate and is exempt.
20, 21, 22, 24	* Subject to B&O tax.
23	* Considered real estate rental.
25	* 6.5% + 0.471% for cleaning and repairs; 1.829% otherwise.
27	* Subject to the B&O tax for travel agent commissions.
29, 30, 31	* Also subject to the 0.471% Retail B&O tax plus retail sales and local tax except in cases of local residential services.
32, 33, 34, 37, 38, 39, 40, 41, 42	* Exempt from sales tax. Separate Public Utility tax.
35, 43	* Income from sale of heating oil is subject to the 0.471% Retailing B&O tax, sales and local taxes.
36, 44	* Income from sewage treatment and disposal (and refuse collection) subject to Services and Other Activities B&O tax. Tax on customers of 3.6% for refuse collection.
45	* Subject to Financial Services B&O tax.
46	* Insurance commissions subject to the Insurance Commissions B&O tax (0.575%).
48	* Income derived from loan brokers' fees subject to Financial Services B&O tax.
47, 49, 50, 52	* Income derived subject to Selected Business Services B&O tax.
53, 54, 56, 58, 65, 66, 67, 72	* Subject to Services and Other Activities B&O tax.

55, 57, 59, 60, 61, 63, 64, 68, 69, 71	* Also subject to 0.471% Retail B&O tax.
62	* Income derived from reducing salons is subject to the Services and Other Activities B&O tax. Tanning parlors are subject to the 0.471% Retail B&O tax and the retail sales tax.
70	* Subject to the Selected Business Services B&O tax.
73, 78, 81, 82, 85, 90	* Subject to Service and Other Activities B&O tax.
74, 75	* Income derived from radio & television advertising subject to Radio and TV Broadcasting B&O tax (.0506%).
76, 77	* Income derived from newspaper and magazine advertising subject to the Printing and Publishing B&O tax.
79	* Income derived from armored car services subject to either (1) the 1.926% motor or (2) the 0.642% urban transportation classification of the Public Utility tax.
80	* Income derived by bail bondsman subject to either (1) Service and Other Activities (1.829%) or (2) the Insurance Commission (0.575%) B&O tax depending on bond nature.
83, 84, 91, 92, 93, 94, 100, 105	* Also, subject to 0.471% Retail B&O tax.
86	* Income derived from interior design work that does not entail the sale of tangible personal property subject to selected business services B&O tax. Income entailing sale of tangible personal property (TPP) subject to retailing B&O tax accompanied by retail sales and local taxes.
87	* Maintenance agreements subject to Retailing B&O tax and accompanying retail sales and local taxes. Janitorial services subject to Services and Other Activities B&O tax.
88, 89, 94, 95, 96, 98, 99	* Subject to the Selected Business Services B&O tax.
101, 102, 103, 104, 106	* Income subject to Service and Other Activities B&O tax.
107, 108, 109	* Also subject to 0.471% Retail B&O tax.
110, 111, 112, 113	* Subject to Selected Business Services B&O tax.
114, 115, 116, 117, 118	* Also subject to 0.471% Retail B&O tax.
119, 120	* Subject to Service and Other Activities B&O tax.
121, 122, 124, 125	* Also subject to 0.471% Retail B&O tax.
123	* Subject to Service and Other Activities B&O tax. Income derived from rental of TPP by cable companies subject to Retailing B&O tax with accompanying retail sales and income taxes.
126	* May be subject to Services and Other Activities B&O tax or exempt depending upon school and event nature.
127	* Bona fide membership fees for private clubs exempt.
128, 130	* Cities and counties may impose admission taxes of 5%. State sales tax is not imposed on same admission if city or county tax applies.
129, 130, 131	* Subject to the Selected Business Services B&O tax.
133, 134, 136, 137	* Subject to Selected Business Services B&O tax.
135, 138, 139, 140	* Subject to Service and Other Activities B&O tax.

141, 142, 143, 144, 145, 146, 147	* Also subject to 0.471% Retail B&O tax.
148	* Income derived subject to Urban (0.642%) or Motor Transportation (1.926%) B&O tax.
149, 150, 152, 153	* Also, subject to 0.471% Retail B&O tax.
154	* Taxable at various rates under gross receipt tax. Taxable if performed for purposes other than resale.
159	* 6.5% on labor and materials.
161	* Exempt only for interstate commerce.
166, 167	* Income derived from sale of extended warranties subject to Service and Other Activities B&O tax.
171	* Taxable if performed for nonbusiness purposes.
174	* Earth moving, golf, title insurance or escrow activities. Subject to retail B&O tax.
180	* Goods at retail outlet; services or goods and services -- place where service is performed; rental, short term -- place of rental; rental, long term -- place of use.
181	* Sales to federal government are exempt.
185	* Retail sales tax does not apply if purchased for resale, rental or lease.
186	* If property is rented or leased without operator.
187	* If retail sales tax applies to sale of property, retail sales tax will generally apply to delivery charges.
<b>West Virginia Footnotes</b>	
<b>Item #</b>	
GEN	* Generally all services, except personal and professional, are taxable. Exemptions include sales to government or nonprofit organizations, sales of radio and broadcasting time, etc.
1	* Sales of tangible property or taxable services purchased for use or consumption in connection with the commercial production of an agricultural product are exempt.
2	* Professional services are exempt in West Virginia from sales tax; however, "professional" is viewed as a word of art, being limited to the common law professions of theology, medicine and law.
5	* Initial planting of trees and shrubs is exempt as a capital improvement.
6	* Sales of tangible property or taxable services directly used or consumed in the activities of natural resource production are exempt from tax.
9	* Platemaking, exempt; typesetting, taxable.
10, 11	* If the activity results in a capital improvement then the service performed is exempt from tax. However, the contractor is subject to tax on all purchases of goods and services used in the performance of a capital improvement contract.
14, 15, 16, 17, 18	* Exempt if subject to regulation by the West Virginia Public Service Commission.
29, 37	* Local exchange services are subject to 4% telecommunications tax.
32, 33, 34, 40, 41, 42	* Subject to alternative business and occupation tax.
35, 43	* Gasoline sales tax.
36, 44	* Exempt if regulated by the Public Service Commission.
45	* Considered a professional service with some exceptions.
46	* Subject to alternative insurance premium tax of 3% to 4%. Electronic data processing services are exempt.
47	* Exempt if a professional service.
49	* Considered a professional service.
50	* Exempt if management fee is charged by a licensed real estate broker (professional service), otherwise it is taxable.

58	* That portion of the income derived from professional services is exempt as well as services involving the opening and closing of graves.
62	* Services provided by health and fitness clubs (including YMCA & YWCA) are exempt.
65	* Personal services.
67	* Flying lessons, exempt -- considered professional service.
70	* Exempt if a CPA prepares the return (professional service).
73	* Sales of outdoor advertising space, such as billboards, are exempt from sales tax.
88	* Lobbying is exempt, consulting is exempt when performed by professional (i.e., doctor, lawyer). If rendering consultation outside of expertise, taxable at 6%.
95	* Exempt if registered.
98	* Secretarial services, taxable; court reporting, exempt.
100	* Exempt if it results in a capital improvement (i.e., hotel, motel or restaurant).
110, 134, 135, 136, 140	* Professional services are exempt in West Virginia from sales tax; however, "professional" is viewed as a word of art, being limited to the common law professions of theology, medicine and law.
112	* Exempt if service performed for others.
113	* If fully automated processing service prints, mails, receives and records payments (based on client information) the service is taxable.
126	* Activities sponsored by elementary and secondary schools are exempt.
127	* Country club dues are subject to sales tax, except the portion (bona-fide dues) entitling individuals to continued membership. Forty percent of the memberships dues paid to country clubs are subject to sales tax (See Admin Notice 91-16).
133	* Professional services are exempt in West Virginia from sales tax; however, "professional" is viewed as a word of art, being limited to the common law professions of theology, medicine and law. If performed by non-CPA, taxable @ 6%.
137	* Professional services are exempt in West Virginia from sales tax. Sales of registered professional engineers performing surveys are exempt.
138	* Professional service, if operated under direction of professional physician.
147	* Exempt if lease extends for at least 30 days.
155	* Sales of tangible personal property or services directly used in the production of natural resources, manufacturing, transmission or communication are exempt from sales and use tax.
157	* Sales of tangible property and services for direct use in the business of transportation are exempt.
160	* Direct use exemption for agriculture exempt.
165	* Exempt if service constitutes a capital improvement.
166	* If property owner pays any portion of repair costs (i.e., deductible) the amount charged is taxable, unless an exemption certificate or direct pay permit is presented.
168, 169	* Exempt if service constitutes a capital improvement.
179	* Buyer (or seller with nexus in West Virginia).
182	* Sales to certain types of nonprofit organizations, exempt.
184	* Buyer and/or vendor who refuses to collect and/or remit tax.
185	* Exemptions from certain sales of tangible personal property apply to leases of tangible personal property.
186	* The lessor collects tax when lessee takes delivery of the property.
187	* Unless the delivery charge is provided by a common carrier subject to PSC regulation, and the customer pays delivery charges directly to the common carrier.

<b>Wisconsin Footnotes</b>	
<b>Item #</b>	
3	* Boarding taxable under Sec. 77.52(2)(a)10, WSA.
4	* Taxable under Sec. 77.52(2)(a)10 Wis. Stats. as cleaning or maintenance of tangible personal property.
5	* Landscaping and lawn maintenance, including planning and counseling, taxable.
9	* May be exempt under Sec. 77.54(2) Wis. Stats.
10, 11	* Real property construction only.
12	* Landscaping taxed.
19	* Taxable as parking if temp. and vehicle is available for use on short notice, otherwise it's exempt.
23	* Taxable if used to store boat.
26	* Marine towing, taxable; tugboat service, exempt.
30, 31, 38, 39	* Taxable if call originates in state and is charged to service address in state.
32	* Agricultural use exempt from November through April. Manufacturer's sales tax credit for income or franchise tax purposes for electricity used in manufacture of tangible personal property.
34	* Farm use exemption; also manufacturer's credit for sales tax paid for income or franchise tax purposes.
35	* Exemption for fuel resulting from harvesting of timber or production of wood products; farm use exemption.
40, 42	* Residential use exempt from November through April.
59	* Taxable if boat, tackle etc. is provided.
60	* Pressing and dyeing (except coin-operated) also taxable.
62	* Taxable if primary purpose is for use of amusement, athletic, entertainment or recreational devices.
66	* Telecommunications services are taxable if originate in the state and charged to a service address in the state.
71	* Rental deemed continuing sale.
72	* Sale of salt, etc., is taxable. Rental equipment also taxable.
78, 82	* Any charge related to finished art is taxable, unless an exemption applies.
86	* Taxable if part of the sale of tangible personal property.
87	* If routine and repetitive, and not specialized to an item of tangible personal property.
100	* If real property; advertising signs are personal property.
102	* Nonmechanical.
104	* If inspection of tangible personal property.
109	* Materials are taxable to vendor; sale exempt.
111	* May be taxable telecommunication service.
115	* Towing, taxable.
126	* Elementary and secondary school activities are exempt, if proceeds for educational, religious and charitable purposes.
127	* Sporting and recreation clubs taxed if primary purpose is amusement, recreation, entertainment or athletic. Social clubs exempt.
131	* Assumes this means rentals to theaters.
152	* Less than one month.
156	* Repair to tangible personal property only taxable if underlying property is taxable.
157	* Exempt if licensed carrier.
158	* Only exempt if in excess of 50 tons burden.
165	* Exempt unless on specific list of items which are deemed to retain character as personal property and are therefore taxable.
166	* Warranty for taxable tangible personal property is taxable, the repair is taxable only if charged to customer (deductible).

167	* Taxable if underlying tangible personal property is taxable.
168	* Installation of tangible personal property only taxable.
169	* If tangible personal property.
179	* Out-of-state provider if company has nexus, or service user.
180	* Location where service is furnished to purchaser. If service is to TPP, where property possession transferred, otherwise where access to service.
181	* Federal and Wisconsin.
182	* If nonprofit is exclusively for religious, charitable, educational or scientific purposes for prevention of cruelty to animals or children; generally similar to IRS 501(c)(3) organizations.
184	* Out-of-state provider if company has nexus, or service user.
185	* Considered sale for resale.
186	* Unless a specific exemption applies. Retail sale definition includes leases.
187	* If transportation occurs prior to the sale (i.e., transfer of possession from seller or seller's agent to buyer or buyer's agent; common carrier/U.S. Mail is agent of seller).
188	* Taxable as telecommunications service if originates in the state and is charged to a service address in the state.
189	* Buyer/Seller.
191	* Seller is responsible; however, if seller does not charge the tax, the buyer is responsible.

### Wyoming Footnotes

Item #	
GEN	* Information contained here is from the 1996 survey as well as from CCH, Prentice Hall and other sources.
7	* Stratigraphic test or core hole drilling is exempt when done for the sole purpose of obtaining geologic information pertaining to minerals other than oil or gas.
25	* Except dock storage.
31, 39, 66	* Intrastate telephone services taxable.
32, 34, 35	* Manufacturing, processing and agricultural use exempt.
33	* Exempt when sold for oil and gas well drilling and for maintaining oil and gas fields or through pipeline.
41	* Water sold in bottles is taxable.
54, 173	* Taxable if performed on tangible personal property.
58	* Tangible personal property sold is taxable. If funeral director charges a fee without listing tangible personal property, tax is computed on 50% of the total charged.
82	* If tangible personal property is sold.
115	* If repairs are also performed.
119	* Taxable under separate admission tax statutes.
120, 124, 126, 128, 130	* Admissions to county- or municipally-owned facilities are exempt.
131	* Taxable only if no admission is charged.
151	* Intrastate transportation of passengers is taxable, interstate exempt.
158	* Wyoming, having no commercial waterways, has no interstate vessel trade.
165	* Contractor is deemed retail consumer of materials used.
168, 169	* Labor services performed on real property are exempt. Labor services performed on tangible personal property are taxable.
180	* Location of service delivery.
181	* Sales to U.S., Wyoming and its political subdivisions exempt.
182	* Religious organizations only exempt.
184	* Imposed on buyer; seller is obligated to collect and remit tax.
187	* If those charges are incurred by vendor as a cost of goods. Exempt if separately charged.

