

	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA
Basic Sales Tax Rate			4	0 *	5 *	4.5 *	6 *	3 *	6	0.4 *	6	6	4
Agricultural Services													
Soil prep., custom baling, other agricultural services	1	071, 072	E		E *	E	E	E	E	0.4 *	E	E *	E
Veterinary services (both large and small animals)	2	074	E		E	E	E	E	E	0.4 *	E	E *	E
Horse boarding and training (not race horses)	3	075	E		E	E	E	E	E	0.4 *	E	E *	E
Pet grooming	4	0752	E		E	E	E	E	E	0.4 *	E	E *	E
Landscaping services (including lawn care)	5	078	E		E *	4.5	E	E *	6	0.4 *	6	E *	E
Industrial and Mining Services													
Metal, non-metal and coal mining services	6	10,12,148	E		E *	E	E	E *	E	0.4 *	N/A	E *	E
Seismograph and geophysical services	7	1382,	E		E	E	E	E *	E	0.4 *	N/A	E *	E
Oil field services	8	138	E		5 *	E *	E	E *	E	0.4 *	N/A	E *	E
Typesetting service; platemaking for the print trade	9	279	E		5 *	E	7.25 *	E *	6 *	0.4 *	E	E *	E
Construction													
Gross income of construction contractors	10	15	E		5 *	E	E *	E	6 *	0.65 *	E	E	E
Carpentry, painting, plumbing and similar trades	11	17	E		5 *	E	E *	E	6 *	0.65 *	E	E *	E
Construction service (grading, excavating, etc.)	12	179	E		5 *	E	E *	E	6 *	0.65 *	E	E *	E
Water well drilling	13	178	E		5 *	E	E *	E	6 *	0.65 *	E	E *	E
Transportation Services													
Income from intrastate transportation of persons	14	41	E		5 *	E	E	E	E *	E *	N/A	E *	4
Local transit (intra-city) buses	15	411	E		E	E	E	E	E *	E *	N/A	E *	4 *
Income from taxi operations	16	412	E		5	E	E	E	E	E *	N/A	E *	4
Intrastate courier service	17	421	E		5	E	E *	E	E *	0.4 *	E	E *	E
Interstate air courier (billed in-state)	18	4513	E		E	E	E	E	E	E	E	E *	E
Storage													
Automotive storage	19		E		5 *	4.5	E	E	E	0.4 *	12	6 *	E
Food storage	20	4221	E		5 *	E	E	E	E	0.4 *	E	6 *	E
Fur storage	21	4226	E		5 *	4.5	E	E	E	0.4 *	E	6 *	E
Household goods storage	22	4225	E		5 *	E	E	E	E *	0.4 *	E	6 *	E
Mini-storage	23	4225	E		5 *	E	E	E	E *	0.4 *	E	6 *	E
Cold storage	24	4222	E		5 *	E	E	E	E	0.4 *	E	6 *	E
Marina Service (docking, storage, cleaning, repair)	25	4493	E		5	4.5 *	E	E	E *	0.4 *	6 *	6 *	E *

	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA
Storage (Continued)													
Marine towing service (incl. tugboats)	26	4492	E		5	E	E	E	E	0.4 *	E	E *	E
Travel agent services	27	4724	E		E	E	E	E	E	E *	E	E *	E
Packing and crating	28	4783	E		E	E	E *	E *	E	0.4 *	E	E *	E
Utility Service - Industrial Use													
Intrastate telephone and telegraph	29	4811	6.7 *		5	4.5 *	0.5 *	3	6	4.25	6 *	7 *	4
Interstate telephone and telegraph	30	4811	E *		E	4.5 *	E	E *	6 *	E	T *	7 *	E
Cellular telephone services	31		E *		5	4.5	E *	3	6	4.25	E	7 *	4 *
Electricity	32	491	4 *		5	4.5 *	E *	E *	6 *	4.25 *	6 *	7 *	4
Water	33	494	E		5	4.5	E *	E	E	E	E	E *	E *
Natural gas	34	492	4 *		5	4.5 *	E *	E *	6 *	4.25	6	6 *	4
Other fuel (including heating oil)	35		4		5	4.5	7.25 *	E *	6 *	0.4 *	6 *	6 *	4
Sewer and refuse, industrial	36	495	E		E	E	E	E	6	0.4 *	E	E *	E
- Residential Use													
Intrastate telephone and telegraph	37	4811	6.7 *		5	4.5 *	0.5 *	3	6	E	T *	E *	4
Interstate telephone and telegraph	38	4811	E		E	4.5 *	E	E *	6 *	E	T *	E *	E
Cellular telephone services	39		E *		5	4.5	E *	3	6	4.25 *	E	7 *	4 *
Electricity	40	491	4 *		5	4.5 *	6 *	E *	E	E	T *	E *	4
Water	41	494	4 *		5	4.5	E *	E *	E	E	E	E *	E *
Natural gas	42	492	4 *		5	4.5	E *	E *	E	E	T *	E *	4
Other fuel (including heating oil)	43		4		5	4.5	7.25 *	E *	E	0.4 *	6 *	E *	4
Sewer and refuse, residential	44	495	E		E	E	E	E	E	0.4 *	E	E *	E
Finance, Insurance and Real Estate													
Service charges of banking institutions	45	61	E		E	E	E	E	E	E	E	E *	E
Insurance services	46	64	E		E	E	E *	E	E	E	E	E *	E
Investment counseling	47	6282	E		E	E	E	E	E	0.4 *	E	E *	E
Loan broker fees	48	6163	E		E	E	E	E	E	E *	E	E *	E
Property sales agents (real estate or personal)	49	653	E		E	E	E	E	E	0.4 *	E	E *	E
Real estate management fees (rental agents)	50	653	E		E	E	E	E	E *	0.4 *	E	E *	E
Real estate title abstract services	51	654	E		E	E	E	E	E	0.4 *	E	E *	E
Ticker tape reporting (financial reporting)	52	6289	E		E	E	E	E	E	0.4 *	6 *	E *	E

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Services - Personal Services													
Barber shops and beauty parlors	53	723, 724	E		E	E	E	E	E *	0.4 *	E	E *	E
Carpet and upholstery cleaning	54	7217	E		E	4.5	E	E	6	0.4 *	E	E *	E
Dating services	55	7299	E		E	E	E	E	6	0.4 *	E	E *	E
Debt counseling	56	7299	E		E	E	E	E	6	0.4 *	E	E *	E
Diaper service	57	7219	2 *		5 *	E	E *	E	E	0.4 *	E	E *	4
Income from funeral services	58	726	E		E *	E *	E *	E *	E *	0.4 *	6	E *	4 *
Fishing and hunting guide services	59	7999	E		E	E	E	E	E	0.4 *	N/A	E *	E
Garment services (altering and repairing)	60	7219	E		E	E	E *	E *	6 *	0.4 *	6	6 *	E
Gift and package wrapping service	61	7389	E		E *	E	7.25 *	E *	E	0.4 *	6 *	6 *	E *
Health clubs, tanning parlors, reducing salons	62	7299	E		E *	4.5 *	E	E	6	0.4 *	E	E *	E
Laundry and dry cleaning services, coin-operated	63	7215	E		E	E	E	E	E	0.4 *	E	E *	E
Laundry and dry cleaning services, non-coin-operated	64	7211	E		E	E	E	E	E	0.4 *	6 *	E *	E
Massage services	65	7299	E		E	E	E	E	6 *	0.4 *	E	E *	E
900 Number services	66	4811	E		E	4.5	E *	E	6	0.4 *	E	E *	E
Personal instruction (dance, golf, tennis, etc.)	67	7999	E		E	E	E	E	6 *	0.4 *	E	E *	E
Shoe repair	68	725	E *		E	4.5	E *	E *	6	0.4 *	6	6 *	E
Swimming pool cleaning and maintenance	69	7389	E		E	4.5	E	E *	6	0.4 *	6	E *	E
Tax return preparation	70	7291	E		E	E	E	E	E	0.4 *	E	E *	E
Tuxedo rental	71	7299	2 *		5	4.5	7.25 *	E *	6	2.3 *	6	6 *	4
Water softening and conditioning	72	7389	E		E	E	E *	E	E	0.4 *	E	E *	E
Services - Business Services													
Sales of advertising time or space:													
Billboards	73	7312	E		E *	E	E *	E	E	0.4 *	E	E *	E
Radio and television, national advertising	74	7319	E		E *	E	E	E	E	0.4 *	E	E *	E
Radio and television, local advertising	75	7319	E		E *	E	E	E	E	0.4 *	E	E *	E
Newspapers	76		E		E *	E	E	E	E	0.4 *	E	E *	E
Magazines	77		E		E *	E	E	E	E	0.4 *	E	E *	E
Advertising agency fees (not ad placement)	78	7311	E		E	E	*	E	6	0.4 *	E	E *	E *
Armored car services	79	7381	E		E	4.5	E *	E	6	0.4 *	E	E *	E
Bail bond fees	80	7389	E		E	E	E	E	E	0.4 *	E	E *	E
Check and debt collection	81	7322	E		E	4.5	E	E	E	0.4 *	E	E *	E
Commercial art and graphic design	82	7336	E		E	E	E *	E	6 *	0.4 *	6	E *	E

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Business Services (Continued)													
Commercial linen supply	83	7218	2 *		5 *	4.5 *	E *	E *	E *	0.4 *	6 *	E *	4
Credit information, credit bureaus	84	7323	E		E	4.5	E	E	6	0.4 *	6 *	E *	E
Employment agencies	85	7361	E		E	E	E	E	6	0.4 *	E	E *	E
Interior design and decorating	86	7389	4 *		E *	E	E *	E	E	0.4 *	E	E *	E
Maintenance and janitorial services	87	7349	E		E	4.5	E	E *	6	0.4 *	6	6 *	E
Lobbying and consulting	88		E		E	E	E	E	6	0.4 *	E	E *	E
Marketing	89		E		E	E	E	E	E	0.4 *	E	E *	E
Packing and crating	90		E		E *	E	E *	E	E	0.4 *	E	E *	E
Exterminating (includes termite services)	91	7342	E		E *	E	E	E	6	0.4 *	E	6 *	E
Photocopying services	92	7334	4 *		5 *	4.5 *	7.25 *	E *	6	0.4 *	6 *	6 *	E
Photo finishing	93	7384	4 *		5 *	4.5	7.25 *	3 *	6	0.4 *	6	6 *	4
Printing	94		4 *		5 *	4.5	7.25 *	3 *	6		6	6 *	4
Private investigation (detective) services	95	7381	E		E	E	E	E	6	0.4 *	E	6 *	E
Process server fees	96		E		E	E	E	E	E	0.4 *	E	E *	E
Public relations, management consulting	97	874	E		E	E	E	E	6	0.4 *	E	E *	E
Secretarial and court reporting services	98	7338	E		E	E	E *	E	6	0.4 *	E	E *	E
Security services	99	7382	E		E	E	E	E	6	0.4 *	E	6 *	E
Sign construction and installation	100	7389	E		5 *	E		E *	6	0.4 *	6	E *	E
Telemarketing services on contract	101	7389	E		E	E	E	E	E	0.4 *	E	E *	E
Telephone answering service	102	7389	E		E *	4.5	E	E	6	0.4 *	E	E *	E
Temporary help agencies	103	7363	E		E	E	E	E	6	0.4 *	6 *	E *	E
Test laboratories (excluding medical)	104	8734	E		E	E	E	E	E	0.4 *	E	E *	E
Tire recapping and repairing	105	7534	4		E	4.5	E *	E	6	0.4 *	6	6 *	E
Window cleaning	106	7349	E		E	4.5	E	E	6	0.4 *	6 *	E *	E
Computer													
Software - packaged or canned program	107	7372	E * *		5	4.5	7.25 *	3 *	6		6	6 *	4
Software - modifications to canned program	108	7371	E * *		5	E	7.25 *	3 *	6	0.4 *	6	E *	4
Software - custom programs - material	109		4		E	4.5	E *	E *	6 *	0.4 *	6	E *	4
Software - custom programs - professional serv.	110	7371	E		E	E *	E	E	6	0.4 *	6	E *	E
Information services	111	7375	E		E	E	E	E	6 *	0.4 *	6	6 *	E
Data processing services	112	7374	E		E	E		E	6 *	0.4 *	6	E *	E
Mainframe computer access and processing serv.	113	7374	E		E	E	E	E	6 *	0.4 *	6	6 *	E

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Automotive Services													
Automotive washing and waxing	114	7542	E		E	4.5 *	E	E	6 *	0.4 *	E	6 *	E
Automotive road service and towing services	115	7549	E		E *	E	E	E	E	0.4 *	E *	E *	E
Auto service, except repairs, incl. painting & lube	116	7549	E		E	4.5 *	*	E *	6	0.4 *	6	6 *	E
Parking lots and garages	117	752	E		5 *	4.5	E	E	6	0.4 *	12	6	E
Automotive rustproofing and undercoating	118	7549	E		5	4.5	E *	E *	6	0.4 *	6	6	E
Admissions and Amusements													
Pari-mutuel racing events	119	7948	E		5	6.5 *	E	E	10	E *	N/A	6	4
Amusement park admission and rides	120	7996	4		5	6.5 *	E	E	10 *	0.4 *	6 *	6	4
Billiard parlors	121	7999	4		5	4.5	E	E	6	0.4 *	E	6	4
Bowling alleys	122	793	4		5	4.5	E	E	6	0.4 *	E	6	4
Cable TV services	123		E		E *	4.5	E	E	6	4.25 *	9.7 *	6	E
Circuses and fairs — admission and games	124	7999	4		5	4.5 *	E	E	10 *	E *	6	6 *	4
Coin-operated video games	125	7993	4		5	4.5	E	E	6	0.4 *	E	6	E *
Admission to school and college sports events	126	821, 822	4		E	E	E	E	10 *	E *	6	6 *	E *
Membership fees in private clubs	127	7997	E		5 *	E *	E	E	10 *	E *	E	6 *	E
Admission to cultural events	128	792	4		5 *	4.5	E	E	10 *	0.4 *	E	6	4
Pinball and other mechanical amusements	129	7993	4		5	4.5	E	E	6	0.4 *	E	6	E *
Admission to professional sports events	130	7941	4		5	4.5	E	E	10 *	0.4 *	6 *	6 *	4
Rental of films and tapes by theaters	131	783	E		E	E	E	3	E *	2.3 *	E	E *	E
Rental of video tapes for home viewing	132	784	4 *		5	5.5 *	7.25 *	3	6	2.3 *	6	6	4
Professional Services													
Accounting and bookkeeping	133	872	E		E	E	E	E	E	0.4 *	E	E *	E
Attorneys	134	81	E		E	E	E	E	E	0.4 *	E	E *	E
Dentists	135	802	E		E	E	E	E	E	0.4 *	E	E *	E
Engineers	136	8711	E		E	E	E	E	E *	0.4 *	E	E *	E
Land surveying	137	8713	E		E	E	E	E	E	0.4 *	E	E *	E
Medical test laboratories	138	807	E		E	E	E	E	E	0.4 *	E	E *	E
Nursing services out-of-hospital	139	8059	E		E	E	E	E	E	0.4 *	E	E *	E
Physicians	140	801	E		E	E	E	E	E	0.4 *	E	E *	E

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Leases and Rentals													
Personal property, short term (generally)	141	7359	4 *		5 *	5.5 *	7.25 *	3 *	6	2.3 *	6	6	4
Personal property, long term (generally)	142	7359	4 *		5	4.5 *	6 *	3 *	6	2.3 *	6	6	4
Bulldozers, draglines and const. mach., short term	143	7359	1.5 *		5 *	5.5	6 *	3 *	6	2.3 *	6	6 *	4
Bulldozers, draglines and const. mach., long term	144	7359	1.5 *		5 *	4.5	6 *	3 *	6	2.3 *	6	6 *	4
Rental of hand tools to licensed contractors	145	7353	4 *		5	5.5	6 *	3 *	6	2.3 *	6	6	4
Short-term automobile rental	146	751	1.5 *		5	9 *	6 *	3 *	6 *	2.3 *	9 *	6 *	4
Long-term automobile lease	147	751	1.5 *		5	4.5 *	6 *	3 *	6 *	2.3 *	9 *	E *	4
Limousine service (with driver)	148		E		5 *	E	E *	E *	6	0.4 *	6	E	4
Aircraft rental to individual pilots, short term	149	7359	1.5 *		5	5.5 *	6 *	3 *	6	2.3 *	N/A	6	4
Aircraft rental to individual pilots, long term	150	7359	1.5 *		5	4.5	6 *	3 *	6	2.3 *	N/A	6	4
Chartered flights (with pilot)	151		E		E	E	E *	E *	6	0.4 *	N/A	E	4
Hotels, motels, lodging houses	152	701	4 *	1 *	5.5 *	6.5 *	T *	3	12 *	8 *	11	6 *	4
Trailer parks - overnight	153	703	4 *		5.5	2 *	T *	3	E *	E *	N/A	6 *	E
Fabrication, Installation and Repair Services													
Custom fabrication labor	154		4 *		5	E *	7.25 *	E	6	0.4 *	6	6	4
Repair material, generally	155		4		5	4.5	7.25 *	3	6	0.4 *	6	6	4
Repair labor, generally	156	769	E *		E *	4.5 *	E	E *	6	0.4 *	6	6 *	E *
Labor charges on repair of aircraft	157		E		E	4.5	E *	E	6 *	0.4 *	6	6	E
Labor charges - repairs to interstate vessels	158		E		E	4.5 *	E	E	6 *	0.4 *	6	6 *	E *
Labor charges - repairs to intrastate vessels	159		E		E	4.5 *	E	E	6 *	0.4 *	6	6	E
Labor - repairs to commercial fishing vessels	160	3731	E		N/A	4.5 *	E	E	6 *	0.4 *	N/A	6 *	E
Labor charges on repairs to railroad rolling stock	161		E		E	4.5 *	E	E	6	0.4 *	E	6 *	E *
Labor charges on repairs to motor vehicles	162	7539	E		E	4.5	E	E *	6	0.4 *	6	6	E
Labor on radio/TV repairs; other electronic equip.	163	7622	E		E	4.5	E	E	6	0.4 *	6	6	E
Labor charges - repairs other tangible property	164	7699	E		E	4.5 *	E	E	6	0.4 *	6	6	E
Labor - repairs or remodeling of real property	165		E		5 *	E	E	E	6 *	0.65 *	E	E *	E
Labor charges on repairs delivered under warranty	166		E		E	E *	E	E	E *	0.4 *	6 *	E	E
Service contracts sold at the time of sale of TPP	167		E *		E *	4.5	7.25 *	3	6	0.4 *	6	6	E
Installation charges by persons selling property	168		E		E *	E *	E	3 *	E *	0.4 *	E *	6	E *
Installation charges - other than seller of goods	169		E		E *	E *	E	E	E	0.4 *	E	6 *	E
Custom processing (on customer's property)	170		E		E	E	*	E	6 *	0.4 *	6	6	E *
Custom meat slaughtering, cutting and wrapping	171		E		E	E	E	E	E	0.4 *	E	E	

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Fabrication, Installation & Repair Services (Contd)													
Taxidermy	172	7699	E		E	E	E *	E	E	0.4 *	6	6	4
Welding labor (fabrication and repair)	173	7692	E *		E *	4.5	7.25 *	3 *	6	0.4 *	6	6	E
OTHER TAXED SERVICES													
Do you impose sales tax on other services not listed?	174		4 *		5 *	4.5 *	*	Yes *		0.4 *	6 *	6 *	
	175				5 *							*	
	176											*	
USE TAX ON SERVICES													
Do you tax the use of services in the state?	177		No		No	No	*	No	Yes	Yes *	Yes	*	No
If yes, at what rate?	178		N/A				*	6	2	6	6	6	
Who is liable for use tax payment? (B)uyer or (S)eller	179		N/A		B	S		B	B/S *	B/S *	B/S *	B *	
Rules for determining the location of services?	180		*		No		N/A	*	*	Yes *		*	*
Exempt sales of services sold to government entities?	181		Yes		No	*	N/A	Yes	Yes	No	Yes	Yes	Yes
Exempt sales of services sold to nonprofit entities?	182		Yes		No	*	N/A	Yes *	Yes	No	Yes	Yes *	No
Exempt sales of svcs. sold to federally chartered banks?	183		Yes		No	No	N/A		No	No	No	No *	Yes
Is the tax on services imposed on (S)eller or (B)uyer?	184		N/A		S	S *	N/A	B *	B *	B/S *	B/S *		B
ADDITIONAL SALES/USE TAX QUESTIONS													
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) Please explain	185		No *		No *	No *	Yes *	No	No	Yes	No *	No *	No *
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain	186		Yes *		Yes *	Yes *	Yes *	No	Yes	Yes	Yes	Yes	Yes
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain	187		Yes *		Yes *	Yes *	*	Yes	Yes	Yes	No *	Yes	Yes *

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TAXATION OF ON-LINE SERVICES QUESTIONS													
Does your state impose the sales tax or other gross receipts tax on businesses providing access to on-line services (i.e., Internet Service Provider)? (Yes/No)	188		No		*	No	No	No	Yes *	Yes *		*	No
What is the tax rate and who is responsible for remitting the tax?	189								6	0.4 *			N/A
Does your state impose the sales tax or other gross receipts tax on businesses providing information distributed through an on-line service (i.e., Lexis, CCH Online)? (Yes/No)	190		No		*	No	No	Yes *	Yes	Yes *			No
What is the tax rate and who is responsible for remitting the tax?	191							3 *		*			
Totals	In Cat.												
Agricultural Services	5		0	0	0	1	0	0	1	5	1	0	0
Industrial and Mining Services	4		0	0	2	0	1	0	1	4	0	0	0
Construction	4		0	0	4	0	0	0	4	4	0	0	0
Utility Service - Industrial and Residential	16		9	0	12	14	5	4	10	9	10	7	10
Transportation Services	9		0	0	5	1	0	0	0	4	1	1	3
Storage	6		0	0	6	2	0	0	0	6	1	6	0
Finance, Insurance and Real Estate	8		0	0	0	0	0	0	0	5	1	0	0
Personal Services	20		2	0	2	6	2	0	11	20	7	4	3
Business Services	34		6	0	5	11	3	2	20	33	11	8	3
Computer Services	6		1	0	1	1	1	1	6	6	6	2	2
Automotive Services	5		0	0	2	4	0	0	4	5	3	4	0
Admissions and Amusements	14		10	0	11	11	1	2	13	10	6	13	8
Professional Services	8		0	0	0	0	0	0	0	8	0	0	0
Leases and Rentals	4		2	1	3	2	2	2	3	3	2	2	3
Fabrication, Installation and Repair Services	19		1	0	2	11	3	3	14	19	13	16	2
Miscellaneous	2		1	0	2	1	0	0	0	1	1	1	0
Taxable entries	164		32	1	57	65	18	14	87	142	63	64	34
Repair labor, generally			4	E	E *	4	E *	E *	8	E	6	6	E *

	#	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI
Basic Sales Tax Rate		4 *	5	6.25	5	5 *	4.9	6	4	6	5	5 *	4 *
Agricultural Services													
Soil prep., custom baling, other agricultural services	1	4	E	E	E	E	E	E	E	E	E	E	E
Veterinary services (both large and small animals)	2	4 *	E	E	E	E *	E	E	E	E	E	E	E
Horse boarding and training (not race horses)	3	4	E	E	E	E	E	E	E	E	E	E	E
Pet grooming	4	4	E	E	E	5	4.9	E	E	E	E	E	E
Landscaping services (including lawn care)	5	4	E	E	5 *	5 *	4.9	E	E	E	E	E	E
Industrial and Mining Services													
Metal, non-metal and coal mining services	6	4	E	E	E	E	E	E	E	E	E	E	E
Seismograph and geophysical services	7	4	E	E	E	E	E	E	E	E	E	E	E
Oil field services	8	4	E	E	E	E	4.9 *	E	E	E	E	E	E
Typesetting service; platemaking for the print trade	9	4	5 *	E	E	E	4.9	E	4 *	E	E	E	6
Construction													
Gross income of construction contractors	10	4	E	E	E	E	4.9 *	E	E	E *	E	E	E *
Carpentry, painting, plumbing and similar trades	11	4	E	E	E	5 *	4.9 *	E	E	E *	E	E	E
Construction service (grading, excavating, etc.)	12	4	E	E	E	5 *	4.9 *	E	E	E *	E	E	E
Water well drilling	13	4	E	E	E	5 *	4.9 *	E	E	E *	E	E	E
Transportation Services													
Income from intrastate transportation of persons	14	4 *	E *	E	E	5	E	E	E	E	E	E	E
Local transit (intra-city) buses	15	5.35 *	E	E	E	E	E	E	E	E	E	E	E
Income from taxi operations	16	4	E	E	E	E	E	E	E	E	E	E	E
Intrastate courier service	17	4	E	E	E	E	E	E	E	E	E	E	E
Interstate air courier (billed in-state)	18	4 *	E	E	E	E	E	E	E	E	E	E	E
Storage													
Automotive storage	19	4	E	E	E	E	E	E	4	E	E	E	E
Food storage	20	4	E	E	E	E *	E	E	E *	E	E	E	E
Fur storage	21	4	E	E	E	5	E	E	4 *	E	E	E	E
Household goods storage	22	4	E	E	E	5	E	E	E	E	E	E	E
Mini-storage	23	4	E	E	E	5	E	E	E *	E	E	E	E
Cold storage	24	4	E	E	5 *	E *	E	E	4 *	E	E	E	E
Marina Service (docking, storage, cleaning, repair)	25	4 *	E *	E	E	E	4.9 *	E	E *	E	E	E	E

	#	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI
Services - Personal Services													
Barber shops and beauty parlors	53	4	E	E	E	5	E	E *	E	E	E	E	E
Carpet and upholstery cleaning	54	4	E	E	E	5	E	E	4	E	E *	E	E
Dating services	55	4	E	E	E	5	E	E	E	E	E	E	E
Debt counseling	56	4	E	E	E	E	E	E	E	E	E	E	E
Diaper service	57	4	E	E	5	5	4.9	E	4	E	E *	E	E
Income from funeral services	58	4 *	E	E	5 *	E *	4.9 *	E	4 *	E	E	E	6 *
Fishing and hunting guide services	59	4	5	E	E	E	E	E	E	E	E	E	E
Garment services (altering and repairing)	60	4	E	E	E	5	4.9	E	4	E	E *	E	E
Gift and package wrapping service	61	4	E	E	E	5	4.9	E	4	E	E	E	E *
Health clubs, tanning parlors, reducing salons	62	4	5	E	E	5 *	4.9 *	E	E *	E	E	E	E
Laundry and dry cleaning services, coin-operated	63	4	E	E	E	5	E *	E	4	E	E	E	E
Laundry and dry cleaning services, non-coin-operated	64	4	E	E	E	5	4.9	E	4	E	5 *	E	E
Massage services	65	4	E	E	E	5 *	E	E	E	E	E	E	E
900 Number services	66	4 *	E	5 *	E	5 *	E	6 *	E	6 *	5	5 *	E
Personal instruction (dance, golf, tennis, etc.)	67	4	E	E	E	E *	E	E	E	E	E	E	E
Shoe repair	68	4	E	E	E	5	4.9	E	4	E	E	E	6 *
Swimming pool cleaning and maintenance	69	4	E	E	E	5	4.9 *	E	E	E	E	E	E
Tax return preparation	70	4	E	E	E	E	E	E	E	E	E	E	E
Tuxedo rental	71	4	5	E	5	5	4.9	6 *	4	E	5	E	6 *
Water softening and conditioning	72	4	E	E	5	5	4.9	E	E *	E	E *	E	6
Services - Business Services													
Sales of advertising time or space:													
Billboards	73	4	E	E	E	E	E	E	E	E	E	E *	E
Radio and television, national advertising	74	4	E	E	E	E	E	E	E	E	E	E *	E
Radio and television, local advertising	75	4	E	E	E	E	E	E	E	E	E	E *	E
Newspapers	76	4	E	E	E *	E	E	E	E	E	E	E *	E
Magazines	77	4	E	E	E *	E	E	E	E	E	E	E *	E
Advertising agency fees (not ad placement)	78	4	E	E	E	E	E	E	E	6 *	5 *	E	6 *
Armored car services	79	4	E	E	E	5	E	E	E	E	5	E	E
Bail bond fees	80	4	E	E	E	E	E	E	E	E	E	E	E
Check and debt collection	81	4	E	E	E	E	E	E	E	E	E	E	E
Commercial art and graphic design	82	4	E	E	E *	E *	E	E	E	6	E	E	6 *

	#	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI
Leases and Rentals													
Personal property, short term (generally)	141	4	5	E *	5	5	4.9	6 *	4 *	E *	5	5	6 *
Personal property, long term (generally)	142	4	5	E *	5	5	4.9	6 *	4 *	E *	5	5	6 *
Bulldozers, draglines and const. mach., short term	143	4	5	E	5	5 *	4.9	6 *	4 *	E *	5	5 *	6 *
Bulldozers, draglines and const. mach., long term	144	4	5	E	5	5 *	4.9	6 *	4 *	E *	5	5 *	6 *
Rental of hand tools to licensed contractors	145	4	5	E	5	5 *	4.9	6	4	E *	5	5 *	6 *
Short-term automobile rental	146	4	5	5 *	5 *	5 *	4.9 *	E	4 *	10 *	11.5 *	5	6 *
Long-term automobile lease	147	4	5	E *	5	E *	4.9	E	4	6 *	5	5	6 *
Limousine service (with driver)	148	4	E	E	E	5	E	E	E	E	E *	E *	E *
Aircraft rental to individual pilots, short term	149	4	5	E	5	5 *	4.9	6 *	4	E *	5	5	6 *
Aircraft rental to individual pilots, long term	150	4	5	E	5	E *	4.9	6 *	4	E *	5 *	5	6 *
Chartered flights (with pilot)	151	E	5 *	E	E	E	E	E	E	E	E	5	E *
Hotels, motels, lodging houses	152	4	5 *	6 *	5 *	5 *	4.9	6	4 *	7 *	5 *	5.7 *	6 *
Trailer parks - overnight	153	4	5 *	E	5	5 *	E	E	4	7	E	E	E
Fabrication, Installation and Repair Services													
Custom fabrication labor	154	4	5 *	E	E	5 *	4.9	6	4	6	5 *	5	4 *
Repair material, generally	155	4	5	6.25 *	5	5	4.9	6	4	6	5 *	5	4
Repair labor, generally	156	4	E *	E *	E *	5 *	4.9	E *	4	E *	E	E *	E *
Labor charges on repair of aircraft	157	4	E	E	E	5	4.9	E	4	E	E	E	E *
Labor charges - repairs to interstate vessels	158	E *	E	E	E	5 *	E *	E	E	E	E	E	E *
Labor charges - repairs to intrastate vessels	159	4	E	E	E	5	4.9	E	4	E	E	E	E *
Labor - repairs to commercial fishing vessels	160	4	E	E	E	5	4.9 *	E	E	E	E	E	E
Labor charges on repairs to railroad rolling stock	161	4	E *	E	E	5	E	E	4	E	E	E	E *
Labor charges on repairs to motor vehicles	162	4	E	E	E	5	4.9	E	4	E	E	E	E *
Labor on radio/TV repairs; other electronic equip.	163	4	E	E	E	5	4.9	E	4	E *	E	E	E *
Labor charges - repairs other tangible property	164	4	E	E	E	5	4.9	E	4	E	E	E	E *
Labor - repairs or remodeling of real property	165	4 *	E	E	E	5 *	4.9	E	E	E	E	E	E
Labor charges on repairs delivered under warranty	166	4	E	E	E	E	E *	E	4 *	E	E	E	E
Service contracts sold at the time of sale of TPP	167	4	5 *	6.25 *	E	5	4.9	E	4 *	E *	E *	E	E *
Installation charges by persons selling property	168	4	E	E *	E *	E *	4.9	E *	4 *	E *	E *	E	E *
Installation charges - other than seller of goods	169	4	E	E	E *	E *	4.9	E	E *	E *	E *	E	E
Custom processing (on customer's property)	170	4	5 *	E	E	E *	4.9	6	4	6 *	5 *	E	E
Custom meat slaughtering, cutting and wrapping	171	4	5	E	E	E *	4.9	E	4,3 *	E	E	E	E

	#	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI
Fabrication, Installation & Repair Services (Contd)													
Taxidermy	172	4	5	E	E	5	4.9	E	E	6 *	5	5	4
Welding labor (fabrication and repair)	173	4	5 *	E *	E *	5	4.9	6 *	4	6 *	5 *	E	E *
OTHER TAXED SERVICES													
Do you impose sales tax on other services not listed?	174	Yes *	5 *		*	5 *	4.9 *			No	Yes *	No	No
	175				*								
	176				*								
USE TAX ON SERVICES													
Do you tax the use of services in the state?	177	No *	No *	No	*	Yes	No	No	Yes	Yes	Yes	Yes *	Yes *
If yes, at what rate?	178				5	5			4	6 *	5	5	4
Who is liable for use tax payment? (B)uyer or (S)eller	179		B *		B	User *			B *	B *	B/S *	B	S
Rules for determining the location of services?	180	N/A *		*	N/A	*	*		*	No	*	*	*
Exempt sales of services sold to government entities?	181	N/A *	Yes	Yes *	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	*
Exempt sales of services sold to nonprofit entities?	182	N/A *	*	Yes *	Yes *	*	No	Yes	No	*	Yes	N/A	*
Exempt sales of svcs. sold to federally chartered banks?	183	N/A *	No	No	No	*	Yes	Yes	No	No	No	N/A	*
Is the tax on services imposed on (S)eller or (B)uyer?	184	N/A *	B *	B/S *	B	B	B/S *	S *	S *	B *	B *	S *	*
ADDITIONAL SALES/USE TAX QUESTIONS													
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) Please explain	185	Yes *	No *		No *	No *	No *	No *	No *	Yes *	No *	No *	Yes
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain	186	Yes *	Yes		Yes *	Yes *	Yes *	Yes *	Yes *	No *	Yes *	Yes *	Yes
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain	187	Yes *	No *		Yes *	Yes *	Yes *	No	No *	Yes *	No *	Yes *	Yes *

	#	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI
TAXATION OF ON-LINE SERVICES QUESTIONS													
Does your state impose the sales tax or other gross receipts tax on businesses providing access to on-line services (i.e., Internet Service Provider)? (Yes/No)	188	*	No		No *	*		N/A	No	No	No	Yes	
What is the tax rate and who is responsible for remitting the tax?	189		N/A									5 *	
Does your state impose the sales tax or other gross receipts tax on businesses providing information distributed through an on-line service (i.e., Lexis, CCH Online)? (Yes/No)	190	*	No		No	Yes		N/A	No *	No	No	No	
What is the tax rate and who is responsible for remitting the tax?	191		N/A			5							
Totals	In Cat.												
Agricultural Services	5	5	0	0	1	2	2	0	0	0	0	0	0
Industrial and Mining Services	4	4	1	0	0	0	2	0	1	0	0	0	1
Construction	4	4	0	0	0	3	4	0	0	0	0	0	0
Utility Service - Industrial and Residential	16	16	0	12	8	13	10	10	12	9	5	9	12
Transportation Services	9	8	0	0	0	2	2	0	0	0	1	0	0
Storage	6	6	0	0	1	3	0	0	3	0	0	0	0
Finance, Insurance and Real Estate	8	7	0	0	0	2	0	0	0	0	0	1	0
Personal Services	20	20	3	1	4	15	10	2	9	1	3	1	4
Business Services	34	34	4	1	2	18	9	4	5	6	13	4	7
Computer Services	6	6	0	1	2	0	2	0	3	3	1	0	1
Automotive Services	5	5	0	0	0	5	4	0	3	0	0	0	0
Admissions and Amusements	14	13	11	0	2	13	13	6	9	2	11	1	1
Professional Services	8	8	0	0	0	0	0	0	0	0	0	0	0
Leases and Rentals	4	3	3	1	2	3	1	1	2	2	1	2	1
Fabrication, Installation and Repair Services	19	18	6	1	0	14	16	3	13	4	4	2	2
Miscellaneous	2	0	1	0	0	1	1	0	0	0	0	0	0
Taxable entries	164	157	29	17	22	94	76	26	60	27	39	20	29
Repair labor, generally		4	E *	E *	E *	4 *	4	E *	4	E *	E	E *	E *

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Basic Sales Tax Rate		6.5 *	7	4.225	0 *	5	6.5 *	0 *	6	5 *	4	4 *	5
Agricultural Services													
Soil prep., custom baling, other agricultural services	1	E	7	E		E *	E		E	E	E *	E	E
Veterinary services (both large and small animals)	2	E *	E	E		E *	E		E *	5	E *	E	E
Horse boarding and training (not race horses)	3	E	E	E		E *	E		E	E	4	E	E
Pet grooming	4	6.5 *	E	E		E *	E		6 *	5	4	E	E
Landscaping services (including lawn care)	5	6.5 *	7 *	E		E *	E		E *	5	4 *	E	E *
Industrial and Mining Services													
Metal, non-metal and coal mining services	6	E	7 *	E		E	E		E	5 *	E	E	E *
Seismograph and geophysical services	7	E	7	E		E	E		E	5	E *	E	E *
Oil field services	8	E	7 *	E		E	E		E	5	E *	E	E *
Typesetting service; platemaking for the print trade	9	E	7	E		5	E		E	5	E	E *	E
Construction													
Gross income of construction contractors	10	E	3.5 *	E	1 *	E	E		E *	5 *	E *	E	E *
Carpentry, painting, plumbing and similar trades	11	E *	7 *	E		E	E		E *	5 *	E *	E	E *
Construction service (grading, excavating, etc.)	12	E	7	E		E	E		E	5 *	E *	E	E
Water well drilling	13	E	7	E		E	E		E	5 *	E	E	E *
Transportation Services													
Income from intrastate transportation of persons	14	E	E	4.225		E	E		E	5 *	E	E	E
Local transit (intra-city) buses	15	E	E	E		E	E		E	5 *	E	E *	E
Income from taxi operations	16	E	E	E		E	E		E	5 *	E	E	E
Intrastate courier service	17	E	E	E		E	E		E	5 *	E *	E	E
Interstate air courier (billed in-state)	18	E	E	E		E	E		E	E	E	E	E
Storage													
Automotive storage	19	6.5 *	7	E		E	E		6 *	5 *	4 *	E	E
Food storage	20	E	7	E		E	E		6 *	E *	4	E	E
Fur storage	21	E *	7	E		E	E		6 *	5	4	E	E
Household goods storage	22	E	7	E		E	E		6 *	5	4	E	E
Mini-storage	23	E	E	E		E	E		E *	5	4 *	E	E
Cold storage	24	E	7	E		E	E		6 *	5	4	E	E
Marina Service (docking, storage, cleaning, repair)	25	E *	7	4.225		E *	E		6 *	5	4 *	E *	E

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Storage (Continued)													
Marine towing service (incl. tugboats)	26	E	E	E		E	E		E	5	E *	E	E
Travel agent services	27	E	E	E		E	E		E	E *	E	E	E
Packing and crating	28	E	E	E		E *	E		E	5	E *	E	E
Utility Service - Industrial Use													
Intrastate telephone and telegraph	29	6.5 *	7	4.225	1.8 *	5	E	6 *	6	5	4	3 *	5
Interstate telephone and telegraph	30	6.5 *	E	E	E	E	E	6 *	6	4.25 *	E	E	E
Cellular telephone services	31	6.5	7	4.225	1.8 *	5 *	E	6 *	6	5 *	4 *	3 *	5
Electricity	32	6.5 *	1.5 *	4.225 *	0.28 *	5 *	E		E	5	4 *	3 *	E
Water	33	6.5 *	7	4.225	0.28 *	5 *	E *		E	5 *	E *	E *	E
Natural gas	34	6.5 *	1.5 *	4.225 *	0.28 *	5 *	E	1 *	E	5	4	3 *	2 *
Other fuel (including heating oil)	35	6.5 *	1.5 *	4.225	E	5 *	E *		E	5	4	1 *	E *
Sewer and refuse, industrial	36	6.5 *	E	E	0.28 *	5 *	E		E *	5 *	4 *	E	E
- Residential Use													
Intrastate telephone and telegraph	37	6.5 *	7	4.225	1.8 *	5	E	6 *	6	5 *	4	3 *	5
Interstate telephone and telegraph	38	6.5 *	E	E	E	E	E	6 *	6	4.25 *	E	E	E
Cellular telephone services	39	6.5	7	4.225	1.8 *	5 *	E	6 *	6	5 *	4 *	3 *	5
Electricity	40	6.5 *	E	E	0.25 *	5	E		E	5	E *	3 *	E
Water	41	E	E	E	0.28 *	5	E		E	5	E *	E *	E
Natural gas	42	6.5 *	E	E	0.28 *	5	E	1 *	E	5	E *	3 *	2
Other fuel (including heating oil)	43	6.5 *	E	E	E	5	E		E	5	E *	4 *	E *
Sewer and refuse, residential	44	6.5 *	E	E	0.28 *	5 *	E		E *	5 *	4 *	E	E
Finance, Insurance and Real Estate													
Service charges of banking institutions	45	E	E	E		E	E		E	5	E	E	E
Insurance services	46	E	E	E	2.75 *	E	E		E	E *	E	E	E
Investment counseling	47	E	E	E		E	E		E	5	E	E	E
Loan broker fees	48	E	E	E		E	E		E	E *	E	E	E
Property sales agents (real estate or personal)	49	E	E	E		E	E		E	5	E	E	E
Real estate management fees (rental agents)	50	E	E	E		E	E		E	5	4 *	E	E
Real estate title abstract services	51	E	E	E		E	E		E	5	4 *	E	E
Ticker tape reporting (financial reporting)	52	E	E	E		E	E		E	5	E *	E	E

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Services - Personal Services													
Barber shops and beauty parlors	53	E	E	E		E *	E		E	5	E *	E	E
Carpet and upholstery cleaning	54	6.5 *	E	E		E	E		E	5	E	E *	E
Dating services	55	E	E	E		E	E		E	5	4 *	E	E
Debt counseling	56	E	E	E		E	E		E	5 *	E	E	E
Diaper service	57	E	7	E *		5	E		E	5	E	4 *	E
Income from funeral services	58	E	E	E		E *	E		E *	5	E	4 *	E
Fishing and hunting guide services	59	E	E	E	*	E	E		E	5	E	E	E
Garment services (altering and repairing)	60	6.5	E	E		E *	E		E	5	E *	E	E
Gift and package wrapping service	61	E	E	E		5	E		E	5	E *	E	E
Health clubs, tanning parlors, reducing salons	62	6.5 *	E	4.225 *		5	E		E	5	E *	E	E
Laundry and dry cleaning services, coin-operated	63	E	E	E		E *	E		E	5	E	E	E
Laundry and dry cleaning services, non-coin-operated	64	6.5	7	E		E	E		E	5	E	4 *	E
Massage services	65	6.5	E	E		E	E		E	5	E *	E	E
900 Number services	66	E	E *	E		5 *	E	6 *	6 *	5 *	4 *	E *	E
Personal instruction (dance, golf, tennis, etc.)	67	E	E	E		E	E		E	5	E	E	E
Shoe repair	68	E	7	E		E *	E		E	5	E	E *	E
Swimming pool cleaning and maintenance	69	6.5 *	E	E		E	E		6	5	4	E	E
Tax return preparation	70	E	E	E		E	E		E	5	E	E	E
Tuxedo rental	71	E	7	E *		5	6.5 *		E	5	4	4 *	5 *
Water softening and conditioning	72	E	E	E		5	E		E	5	4	E	E *
Services - Business Services													
Sales of advertising time or space:													
Billboards	73	E	E	E		E *	E		E	5	E	E	E
Radio and television, national advertising	74	E	E	E		E	E		E	E *	E	E	E
Radio and television, local advertising	75	E	E	E		E	E		E	5	E	E	E
Newspapers	76	E	E	E	*	E	E		E	5	E	E *	E
Magazines	77	E	E	E		E	E		E	5	E	E *	E
Advertising agency fees (not ad placement)	78	E *	E	E		E *	E		6	5	E	E	E
Armored car services	79	6.5	E	E		E	E		E	5	4	E	E
Bail bond fees	80	E	E	E		E	E		E	E *	E	E	E
Check and debt collection	81	E	E	E		E	E		E	5	E	E	E
Commercial art and graphic design	82	6.5 *	E	E		5 *	E		6 *	5	4	T	E

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Business Services (Continued)													
Commercial linen supply	83	6.5	7	E *		5	E		E	5	E	4 *	5 *
Credit information, credit bureaus	84	E	E	E		E	E		E	5	4	E	E
Employment agencies	85	E	E	E		E	E		E	5	E *	E	E
Interior design and decorating	86	E	E	E		E	E		E	5	4	E *	E
Maintenance and janitorial services	87	6.5	E	E		E	E		6 *	5	4	E	E
Lobbying and consulting	88	E	E	E		E	E		E	5	E	E	E
Marketing	89	E	E	E		E	E		E	5	E	E	E
Packing and crating	90	E	E	E		E *	E		E	5	E *	E	E
Exterminating (includes termite services)	91	6.5	7	E		E	E		6	5	4 *	E	E
Photocopying services	92	6.5	7 *	E		5 *	6.5 *		6	5	4	4 *	5
Photo finishing	93	6.5	7	4.225 *	*	5 *	6.5 *		6	5	4	4 *	5 *
Printing	94	6.5	7 *	4.225		5 *	6.5 *		6	5	4	4 *	5
Private investigation (detective) services	95	6.5	E	E		E	E		E	5	4	E	E
Process server fees	96	E	E	E		E	E		E	5	E	E	E
Public relations, management consulting	97	E	E	E		E	E		E	5	E	E	E
Secretarial and court reporting services	98	E	E	E		E	6.5 *		E	5	E *	E	E
Security services	99	6.5 *	E	E		E	E		E	5	4	E	E
Sign construction and installation	100	E	7 *	E		E *	E		E	5	4	T,E *	E *
Telemarketing services on contract	101	E	E	E		E	E		E	5	E	E	E
Telephone answering service	102	E	7	E		E	E		6	5	4	E	E
Temporary help agencies	103	E	E	E		E	E		E	5	E *	E	E
Test laboratories (excluding medical)	104	E	E *	E		E	E		E	5	E	E	E
Tire recapping and repairing	105	E *	7	E *		5 *	E		6	5	4	E *	E *
Window cleaning	106	6.5	E	E		E	E		6	5	4	E	E
Computer													
Software - packaged or canned program	107	6.5	7	4.225		5	6.5 *		6	5	4	4 *	5
Software - modifications to canned program	108	6.5 *	7	4.225		5	E		E *	5	4 *	4 *	E
Software - custom programs - material	109	6.5 *	7	E		5	E		E *	5	4 *	E *	E
Software - custom programs - professional serv.	110	E	7	E		5 *	E		E	5	E	E *	E
Information services	111	E	E	E	*	E	E		E *	5	4	E	E
Data processing services	112	E	E	E		E	E		E	5	4	E	E
Mainframe computer access and processing serv.	113	E	E	E		E	E		E	5	E		E

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Automotive Services													
Automotive washing and waxing	114	6.5	7	E		E	E		6	5	4	E	E *
Automotive road service and towing services	115	6.5	E *	E		E	E		6 *	5	4	E	E *
Auto service, except repairs, incl. painting & lube	116	6.5 *	7	E	*	E	E		6	5	4	E	E *
Parking lots and garages	117	6.5 *	7	E		E	E		E	5 *	4 *	E	E
Automotive rustproofing and undercoating	118	6.5	7	E		5	6.5 *		6	5	4	E	E *
Admissions and Amusements													
Pari-mutuel racing events	119	6.5	7	4.225	1 *	5	E		E	5 *	E	3 *	5
Amusement park admission and rides	120	6.5	7	4.225	0.0025 *	5 *	E		6	5	4 *	3 *	5
Billiard parlors	121	6.5	7	4.225		5	E		E	5	E	E	5
Bowling alleys	122	6.5	7	4.225		5	E		E	5	E	E	5
Cable TV services	123	6.5	7	E		5	E	*	E	5	E	E *	E *
Circuses and fairs — admission and games	124	6.5	7 *	4.225		5 *	E		6	5	4 *	3 *	5
Coin-operated video games	125	6.5	E	4.225	E *	E *	E		E	5	E	E	4 *
Admission to school and college sports events	126	6.5 *	7 *	4.225		5 *	E		6 *	5 *	4 *	3 *	E
Membership fees in private clubs	127	6.5 *	E	4.225		5 *	E		E	5	4 *	E	5
Admission to cultural events	128	6.5 *	E *	4.225		5	E		6	5 *	E *	3 *	5
Pinball and other mechanical amusements	129	6.5	E	4.225		E *	E *		E	5	E	E	4 *
Admission to professional sports events	130	6.5 *	7 *	4.225	5 *	5	E		6	5 *	4 *	3 *	5
Rental of films and tapes by theaters	131	E	7	E	E	E	E		E	E *	4	E	E
Rental of video tapes for home viewing	132	6.5	7	E *	E	5	6.5 *		6	5	4	4 *	5
Professional Services													
Accounting and bookkeeping	133	E	E	E		E	E		E	5	E	E	E
Attorneys	134	E	E	E		E	E		E	5	E	E	E
Dentists	135	E	E	E		E	E		E	5	E	E	E
Engineers	136	E	E	E		E	E		E	5	E	E	E
Land surveying	137	E	E	E	*	E	E		E	5	E	E	E
Medical test laboratories	138	E	E	E		E	E		E	5	E	E	E
Nursing services out-of-hospital	139	E	E	E		E	E		E	5	E	E	E
Physicians	140	E	E	E		E	E		E	5	E	E	E

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Leases and Rentals													
Personal property, short term (generally)	141	6.5	7	4.225 *		5	6.5 *		6 *	5 *	4	4 *	5 *
Personal property, long term (generally)	142	6.5	7	4.225 *		5	6.5 *		6 *	5 *	4	4 *	5 *
Bulldozers, draglines and const. mach., short term	143	6.5	7	4.225		5	6.5 *		6 *	5	4	4 *	5
Bulldozers, draglines and const. mach., long term	144	6.5	7	4.225		5	6.5 *		6 *	5	4	4 *	5
Rental of hand tools to licensed contractors	145	6.5	7	4.225		5	6.5 *		6	5	4	4 *	5
Short-term automobile rental	146	6.5	5 *	4.225		5 *	6.5 *		6	5 *	4 *	8 *	E *
Long-term automobile lease	147	6.5	5	4.225		5 *	6.5 *		6	5	4 *	3 *	E *
Limousine service (with driver)	148	E	E	E		E *	E		E	5	E *	E	E
Aircraft rental to individual pilots, short term	149	6.5	3	4.225		5	6.5 *		6 *	5	4 *	3	E *
Aircraft rental to individual pilots, long term	150	6.5	3	4.225		5	6.5 *		6 *	5	4 *	3 *	E *
Chartered flights (with pilot)	151	E	E	4.225		E	E *		E	5	E *	E	E
Hotels, motels, lodging houses	152	6.5 *	7 *	4.225	4 *	5 *	T *	8 *	6	5 *	4 *	4 *	5
Trailer parks - overnight	153	6.5	7	4.225	4 *	E *	T *		E	5	E	E	5 *
Fabrication, Installation and Repair Services													
Custom fabrication labor	154	6.5	7	E		5 *	6.5 *		6	5	4 *	4 *	E
Repair material, generally	155	6.5	7	4.225		5	6.5 *		6 *	5	4	1,4 *	5
Repair labor, generally	156	E *	7	E *		E *	E *		6	5	4 *	E *	E *
Labor charges on repair of aircraft	157	E	7	E		E *	E *		6 *	5	4 *	E	E
Labor charges - repairs to interstate vessels	158	E	5	E		E *	E *		E	5	E	E *	N/A
Labor charges - repairs to intrastate vessels	159	E	5	E		E *	E *		E	5	4	E	E
Labor - repairs to commercial fishing vessels	160	E	E	E		E *	E *		E	5	E	E	E
Labor charges on repairs to railroad rolling stock	161	E	E	E		E	E *		6	5	4 *	E	E
Labor charges on repairs to motor vehicles	162	E	7	E		E *	E *		6	5	4	E *	E
Labor on radio/TV repairs; other electronic equip.	163	E	7	E		E *	E *		6	5	4	E *	E
Labor charges - repairs other tangible property	164	E	7	E		E *	E *		6	5	4	E *	E
Labor - repairs or remodeling of real property	165	E	E *	E		E	E *		6	5	4	E	E
Labor charges on repairs delivered under warranty	166	E	E	E		E *	E		E	E *	E *	E	E
Service contracts sold at the time of sale of TPP	167	E *	7	E		5 *	E *		6	5	4	E	E *
Installation charges by persons selling property	168	E *	7 *	E *		E *	E *		6 *	5	4 *	E *	5
Installation charges - other than seller of goods	169	E *	7 *	E		E	E *		6 *	5	4 *	E	E
Custom processing (on customer's property)	170	6.5 *	7 *	E		5	E		6 *	5	4 *	E	E
Custom meat slaughtering, cutting and wrapping	171	E	7	E		E *	E		E	5	4 *	E	E

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
Fabrication, Installation & Repair Services (Contd)													
Taxidermy	172	6.5	E	E		5	6.5 *		6	5	4	E	E *
Welding labor (fabrication and repair)	173	6.5 *	7	E		5 *	E *		6	5	4	E *	E
OTHER TAXED SERVICES													
Do you impose sales tax on other services not listed?	174 175 176	Yes *	7 *			5 *	No *	8 *	Yes *	5 *	*	No	No
USE TAX ON SERVICES													
Do you tax the use of services in the state?	177	Yes	No	No *		Yes	No *		Yes	E *	Yes	No	No
If yes, at what rate?	178	6.5				5			6	5	4		
Who is liable for use tax payment? (B)uyer or (S)eller	179	B *	B	B/S		B			B *	S *	User *	S *	B *
Rules for determining the location of services?	180	*	*	*	*	*	*			*(a) *	*	*	N/A
Exempt sales of services sold to government entities?	181	Yes *	Yes	Yes	No	5 *	*		Yes	No *	Yes	Yes *	N/A
Exempt sales of services sold to nonprofit entities?	182	Yes *	No	Yes	No	5 *	*		Yes *	No *	No *	No	N/A
Exempt sales of svcs. sold to federally chartered banks?	183	Yes	No	Yes	No	5 *	*		Yes	No	Yes	Yes *	N/A
Is the tax on services imposed on (S)eller or (B)uyer?	184	B	S *	S	S	B	*		B *	S *	S *	S *	N/A
ADDITIONAL SALES/USE TAX QUESTIONS													
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) Please explain	185	No *	No *	Yes *	Yes *	No *	Yes *		No *	No *	No *	No	No *
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain	186	Yes *	Yes *	Yes	No *	Yes *	Yes *		Yes *	Yes *	Yes *	Yes	Yes
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain	187	No	Yes *	Yes *	Yes *	Yes *	Yes *		No *	Yes *	Yes *	Yes *	Yes

	#	MN	MS	MO	MT	NE	NV	NH	NJ	NM	NY	NC	ND
TAXATION OF ON-LINE SERVICES QUESTIONS													
Does your state impose the sales tax or other gross receipts tax on businesses providing access to on-line services (i.e., Internet Service Provider)? (Yes/No)	188	No	No	Yes	Yes *	No *	No	Yes	No	Yes	* / *	No	Yes
What is the tax rate and who is responsible for remitting the tax?	189			4.225 *	*	*		*		5 *		N/A	5 *
Does your state impose the sales tax or other gross receipts tax on businesses providing information distributed through an on-line service (i.e., Lexis, CCH Online)? (Yes/No)	190	No	No	No	No	No	No	No	No	Yes	*	No	No *
What is the tax rate and who is responsible for remitting the tax?	191							N/A		5 *		N/A	
Totals	In Cat.												
Agricultural Services	5	2	2	0	0	0	0	0	1	3	3	0	0
Industrial and Mining Services	4	0	4	0	0	1	0	0	0	4	0	0	0
Construction	4	0	4	0	1	0	0	0	0	4	0	0	0
Utility Service - Industrial and Residential	16	15	8	8	12	14	0	8	6	16	9	10	6
Transportation Services	9	0	1	2	0	0	0	0	1	7	1	0	0
Storage	6	1	5	0	0	0	0	0	5	5	6	0	0
Finance, Insurance and Real Estate	8	0	0	0	1	0	0	0	0	6	2	0	0
Personal Services	20	6	4	1	0	6	1	1	2	20	5	4	1
Business Services	34	11	8	2	0	6	4	0	10	32	15	4	4
Computer Services	6	2	3	1	0	3	0	0	0	6	4	1	0
Automotive Services	5	5	4	0	0	1	1	0	4	5	5	0	0
Admissions and Amusements	14	13	10	11	3	11	1	0	6	13	7	7	11
Professional Services	8	0	0	0	0	0	0	0	0	8	0	0	0
Leases and Rentals	4	2	2	3	2	1	2	1	1	4	1	1	2
Fabrication, Installation and Repair Services	19	4	14	0	0	5	2	0	14	18	16	1	1
Miscellaneous	2	0	1	0	0	1	0	1	0	1	0	0	0
Taxable entries	164	61	70	28	19	49	11	11	50	152	74	28	25
Repair labor, generally		E *	6 *	E *	E	E *	E *	E	6	4.75	4 *	E *	E *

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
Basic Sales Tax Rate		5 *	4.5 *	0 *	6	7	5	4 *	6 *	6.25	5	5	4.5 *
Agricultural Services													
Soil prep., custom baling, other agricultural services	1	E	E	E	E	E	E	E	E	E	E	E	E
Veterinary services (both large and small animals)	2	E	E	E	E	E	E	4	E	E	E	E	E
Horse boarding and training (not race horses)	3	E	E	E	E	E	E	4	6 *	E	E	E	E
Pet grooming	4	E	E	E	6	E	E	4	6 *	6.25	4.875 *	E	E
Landscaping services (including lawn care)	5	5 *	E	E	6 *	E	E	4	E	6.25 *	E	E	E *
Industrial and Mining Services													
Metal, non-metal and coal mining services	6	E	E	E	E	E	E	4	E	E	E	E	E
Seismograph and geophysical services	7	E	E	E	E	E	E	4	E	E	E	E	E
Oil field services	8	E	E	E	E	E	E	3	E	2.42 *	4.875 *	E	E
Typesetting service; platemaking for the print trade	9	E	E	E	E	E	E	4	6 *	6.25 *	T *	E	4.5
Construction													
Gross income of construction contractors	10	E	E	E	E	E	E	4 *	E	6.25 *	E	E	E
Carpentry, painting, plumbing and similar trades	11	E *	E	E	E	E	E	4 *	6 *	6.25 *	E *	E	E
Construction service (grading, excavating, etc.)	12	E	E	E	E	E	E	4 *	E	6.25 *	E	E	E
Water well drilling	13	E	E	E	E	E	E	4 *	E	E *	E	E	E
Transportation Services													
Income from intrastate transportation of persons	14	E	4.5 *	E	E	E	E	4	E	E	4.875 *	E	E
Local transit (intra-city) buses	15	E *	E	E	E	E	E	E	E	E	E	E	E
Income from taxi operations	16	E	4.5	E	E	E	E	4	E	E	E	E	E
Intrastate courier service	17	E	E	E	E	E	E	4	E	E	E	E	E
Interstate air courier (billed in-state)	18	E	E	E	E	E	E	E	E	E	E	E	E
Storage													
Automotive storage	19	E	4.5	E	E *	E	E	4	6 *	6.25	E	E	E
Food storage	20	E	E	E	E *	E	E	4	E	E	E	E	E
Fur storage	21	E	E	E	E *	E	E	4	E	6.25	E	E	E
Household goods storage	22	E	E	E	E *	E	E	4	E	E	E	E	E
Mini-storage	23	E	E	E	E *	E	E	4	E	E	E	E	E
Cold storage	24	E	E	E	E *	E	E	4	E	E	E	E	E
Marina Service (docking, storage, cleaning, repair)	25	5 *	E *	E	6 *	E *	E *	4	6 *	E	4.875 *	E	E

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
Storage (Continued)													
Marine towing service (incl. tugboats)	26	E	E	E	E	E	E	4	E	E	E	E	E
Travel agent services	27	E	E *	E	E	E	E	E	E	E	E	E	E
Packing and crating	28	E *	E	E	E *	E	E	4	E	E	E *	E	E
Utility Service - Industrial Use													
Intrastate telephone and telegraph	29	5 *	4.5	E	6	7	5 *	4	6	6.25	4.875	E	E
Interstate telephone and telegraph	30	5 *	4.5	E	6	7	E	E	6 *	6.25 *	E	E	E
Cellular telephone services	31	5		E	6	7	5 *	4	6 *	6.25	4.875	E	E *
Electricity	32	E *	4.5 *	E *	6 *	7 *	E *	4 *	6 *	6.25 *	E *	5 *	E *
Water	33	E *	E	E	E	7 *	E	E	6 *	E	E *	E	E *
Natural gas	34	E *	4.5 *	E	6 *	7 *	E *	4	6 *	6.25 *	E	5 *	E *
Other fuel (including heating oil)	35	5	4.5 *	E	6 *	7 *	E *	4 *	6 *	6.25 *	E	5 *	4.5 *
Sewer and refuse, industrial	36	E	E	E	E	E	E	4 *	E	6.25 *	E	E	E
- Residential Use													
Intrastate telephone and telegraph	37	5 *	4.5	E	6 *	7	5 *	4	6	6.25	5	E	E
Interstate telephone and telegraph	38	5 *	4.5	E	6	7	E	E	6 *	6.25 *	E	E	E
Cellular telephone services	39	5	4.5	E		7	5 *	4	6 *	6.25	5	E	E *
Electricity	40	E *	E *	E *	E	E *	E *	4 *	E	E *	2	E *	E
Water	41	E *	E *	E	E	E *	E	E *	6	E	E	E	E
Natural gas	42	E *	E *	E	E	E *	E	4	E	E *	2	E *	E *
Other fuel (including heating oil)	43	5	E *	E	E	E *	E *	4	E	6.25 *	2	E *	E *
Sewer and refuse, residential	44	E	E	E	E	E *	E	4 *	E	6.25 *	E	E	E
Finance, Insurance and Real Estate													
Service charges of banking institutions	45	E	E	E	E	E	E	E *	E	E *	E	E	E
Insurance services	46	E	E	E	E	E	E	4 *	E	6.25 *	E	E	E
Investment counseling	47	E	E	E	E	E	E	4	E	E	E	E	E
Loan broker fees	48	E	E	E	E	E	E	4 *	E	E	E	E	E
Property sales agents (real estate or personal)	49	E	E	E	E	E	E	4	E	E	E	E	E
Real estate management fees (rental agents)	50	E	E	E	E	E	E	4	E	E	E	E	E
Real estate title abstract services	51	E	E	E	E	E	E	4	E	E	E	E	E
Ticker tape reporting (financial reporting)	52	E	E	E	E	E	E	4	E	6.25	E	E	E

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
Services - Personal Services													
Barber shops and beauty parlors	53	E	E	E	E	E	E	4	E	E	E	E	E
Carpet and upholstery cleaning	54	*	E	E	6	E	E	4	6	6.25	E	*	E
Dating services	55	E	E	E	E	E	E	4	E	6.25	*	E	E
Debt counseling	56	E	E	E	E	E	E	4	E	E	E	E	E
Diaper service	57	5	E	E	E	E	5	4	6	6.25	4.875	E	4.5
Income from funeral services	58		E	*	E	E	E	*	4	6	*	E	4.875
Fishing and hunting guide services	59	E	E	E	E	E	E	4	6	E	4.875	E	E
Garment services (altering and repairing)	60	5	E		E	E	E	*	4	6	*	6.25	4.875
Gift and package wrapping service	61	E	E	E	6	E	E	*	4	E	*	4.875	*
Health clubs, tanning parlors, reducing salons	62	5	*	E	E	E	5	*	4	6	*	6.25	*
Laundry and dry cleaning services, coin-operated	63	E	E	E	E	E	E	*	E	E	E	E	E
Laundry and dry cleaning services, non-coin-operated	64	E	E	E	6	*	E	5	*	4	6	6.25	4.875
Massage services	65	E	E	E	E	E	E	4	6	6.25	*	E	E
900 Number services	66	5	T	E	6	*	7	10	4	*	6	6.25	E
Personal instruction (dance, golf, tennis, etc.)	67	E	E	E	E	E	E	4	E	*	E	E	E
Shoe repair	68	5	E	E	E	E	E	4	6	6.25	4.875	E	E
Swimming pool cleaning and maintenance	69	5	*	E	E	*	E	E	4	E	*	6.25	E
Tax return preparation	70	E	E	E	E	E	E	4	E	*	E	E	E
Tuxedo rental	71	5	4.5	E	6	E	5	4	6	6.25	4.875	5	4.5
Water softening and conditioning	72	E	*	E	E	6	E	E	4	E	*	E	E
Services - Business Services													
Sales of advertising time or space:													
Billboards	73	E	E	E	E	E	E	E	*	E	E	E	E
Radio and television, national advertising	74	E	E	E	E	E	E	E	E	E	*	E	*
Radio and television, local advertising	75	E	E	E	E	E	E	E	E	E	*	E	*
Newspapers	76	E	E	E	E	E	E	E	E	E	E	E	E
Magazines	77	E	E	E	E	E	E	E	E	E	*	E	E
Advertising agency fees (not ad placement)	78	E	E	E	E	*	E	E	4	E	E	*	E
Armored car services	79	5	E	E	E	E	E	4	E	6.25	E	E	E
Bail bond fees	80	E	E	E	E	E	E	E	*	E	E	E	E
Check and debt collection	81	E	E	E	6	E	E	4	E	6.25	E	E	E
Commercial art and graphic design	82	E	*	E	E	6	7	E	4	E	*	6.25	4.875

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
Business Services (Continued)													
Commercial linen supply	83	5 *	4.5	E	6	E *	5	4	6	6.25	4.875	E	4.5
Credit information, credit bureaus	84	E	E	E	6	E	5 *	4	E	6.25	E	E	E
Employment agencies	85	5 *	E	E	6	E	E	4	E	E	E	E	E
Interior design and decorating	86	E *	E	E	E *	E	E	4 *	E *	E	E *	E	E *
Maintenance and janitorial services	87	5	E	E	6	E	E	4	E	6.25 *	E	E	E
Lobbying and consulting	88	E	E	E	6 *	E	E	4	E	E	E	E	E
Marketing	89	E	E	E	E	E	E	4	E	E	E	E	E
Packing and crating	90	E *	E	E	E *	E	E	4	E	E	E *	E	E
Exterminating (includes termite services)	91	5	E	E	6	E	E	4	E	6.25	E	E	E
Photocopying services	92	5	4.5	E	6	7	5	4	6	6.25	4.875	5	4.5
Photo finishing	93	5	4.5	E	6	7 *	E	4	6	6.25	4.875	5	E *
Printing	94	5	4.5	E	6	7	5 *	4	6	6.25	4.875	5 *	4.5
Private investigation (detective) services	95	5	E	E	E	E	E	4	E	6.25	E	E	E
Process server fees	96	E	E	E	E	E	E	4	E	E	E	E	E
Public relations, management consulting	97	E	E	E	E	E	E	4	E	E	E	E	E
Secretarial and court reporting services	98	E	E	E	6 *	E	E	4	E	E	E	E	E
Security services	99	5	E	E	E *	E	E	4	E	6.25	E	E	E
Sign construction and installation	100	5 *	E	E	6 *	7 *	5 *	4	6 *	E *	E *	T *	4.5 *
Telemarketing services on contract	101	E	E	E	E	E	E	4	E	E	E	E	E
Telephone answering service	102	E *	E	E	6	7	5 *	4	E	6.25	E	E	E
Temporary help agencies	103	5 *	E	E	6 *	E	E	4	E	E	E	E	E
Test laboratories (excluding medical)	104	E	E	E	E	E	E	4	E	E	E	E	E
Tire recapping and repairing	105	5	E	E *	6	E	E	4	6	E *	4.875	E	E *
Window cleaning	106	5 *	E	E	6	E	E	4	E	6.25	E *	E	E
Computer													
Software - packaged or canned program	107	5 *	4.5	E	6	7	5	4	6	6.25 *	4.875	5	4.5 *
Software - modifications to canned program	108	5 *	4.5	E	6	7	5	4	6	6.25	E *	5	E *
Software - custom programs - material	109	E *	4.5	E	6	7	5	4	6	6.25	E	T *	E
Software - custom programs - professional serv.	110	E *	E	E	6	E	5 *	4	6 *	6.25 *	E	E	E *
Information services	111	5 *	E	E	6	E	5 *	4	E	6.25	E	E	E
Data processing services	112	5	E	E	6	E	E	4	E	6.25	E	E	E
Mainframe computer access and processing serv.	113	E *	E	E	6	7 *	E	4	E	6.25	E	E	E

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
Leases and Rentals													
Personal property, short term (generally)	141	5 *	4.5	E	6	7 *	5 *	4	6	6.25 *	4.875	5 *	4.5
Personal property, long term (generally)	142	5 *	4.5	E	6	7 *	5 *	4	6	6.25 *	4.875	5 *	4.5
Bulldozers, draglines and const. mach., short term	143	5 *	4.5	E	6	7 *	5	4 *	6	6.25	4.875	5	4.5
Bulldozers, draglines and const. mach., long term	144	5 *	4.5	E	6	7 *	5 *	4 *	6	6.25	4.875	5	4.5
Rental of hand tools to licensed contractors	145	5 *	4.5	E	6	7 *	5	4	6	6.25	4.875	5	4.5
Short-term automobile rental	146	5 *	10.5 *	E	6 *	7 *	5 *	4 *	6	6.25 *	4.875	5 *	6.5 *
Long-term automobile lease	147	5 *	E *	E	6 *	7 *	5 *	E *	6	6.25 *	4.875	E	3 *
Limousine service (with driver)	148	E	4.5	E	E *	E	E	4	E	E	E	E	6.5
Aircraft rental to individual pilots, short term	149	5	4.5	E	6	7 *	5	4	6	6.25	4.875	5	2 *
Aircraft rental to individual pilots, long term	150	5	4.5	E	6	7 *	5 *	4	6	6.25	4.875	5	2 *
Chartered flights (with pilot)	151	E	E	E	E	E *	E	4 *	E	E	E	E	2 *
Hotels, motels, lodging houses	152	5 *	4.5 *	E *	6	12 *	7	4	6	6 *	7.875 *	7 *	4.5 *
Trailer parks - overnight	153	E	E	E	E	E	7	4	6	E	7.875 *	E	4.5 *
Fabrication, Installation and Repair Services													
Custom fabrication labor	154	5 *	E	E	6 *	7	E *	4	6 *	6.25	4.875 *	5	4.5
Repair material, generally	155	5	4.5	E	6 *	7	5	4	6	6.25 *	4.875 *	5	4.5
Repair labor, generally	156	5 *	E *	E	6 *	E *	E *	4	6 *	6.25	4.875 *	E *	E *
Labor charges on repair of aircraft	157	5	E	E	6 *	E	E	4	E *	E	4.875	E	E
Labor charges - repairs to interstate vessels	158	E	E	E	6 *	E *	E	4	6 *	E *	4.875	E *	E
Labor charges - repairs to intrastate vessels	159	5	E	E	6 *	E	E	4	6	E *	4.875	E	E
Labor - repairs to commercial fishing vessels	160	E	E	E	6 *	E	E	4	6	E	4.875	E	E
Labor charges on repairs to railroad rolling stock	161	E *	E	E	E *	E *	E	4 *	6	E	4.875	E	E *
Labor charges on repairs to motor vehicles	162	5	E	E	6	E	E	4	6	E *	4.875	E	E
Labor on radio/TV repairs; other electronic equip.	163	5	E	E	6	E	E	4	6	6.25	4.875	E	E
Labor charges - repairs other tangible property	164	5	E	E	6	E	E	4	6	6.25 *	4.875	E	E
Labor - repairs or remodeling of real property	165	E	E	E	E	E	E	2 *	E *	6.25 *	E	E	E
Labor charges on repairs delivered under warranty	166	E *	E	E	6	E	E	E *	E	6.25 *	E	E	E
Service contracts sold at the time of sale of TPP	167	5	E	E	6	E	5	4	6	6.25 *	4.875 *	E	4.5 *
Installation charges by persons selling property	168	5 *	E *	E	6 *	E *	E *	4 *	6	6.25 *	4.875 *	E *	E *
Installation charges - other than seller of goods	169	5 *	E	E	E	E	E	4 *	6 *	E *	4.875 *	E	E *
Custom processing (on customer's property)	170	E *	E	E	6	7 *	E	4	6 *	6.25	E *	E	4.5 *
Custom meat slaughtering, cutting and wrapping	171	E	E	E	E	E	E	4	E	E	E	E	4.5

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
Fabrication, Installation & Repair Services (Contd)													
Taxidermy	172	5	E	E	6	7	E	4	E	6.25	4.875	5	E
Welding labor (fabrication and repair)	173	5	E	E	6 *	E *	E *	4	6	6.25	4.875 *	E *	E *
OTHER TAXED SERVICES													
Do you impose sales tax on other services not listed?	174	*		No		7 *	5 *	4 *	6 *	No *	Yes *		Yes *
	175							4					
	176												
USE TAX ON SERVICES													
Do you tax the use of services in the state?	177	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes *	No *	Yes *
If yes, at what rate?	178	5	No	No	6	7	5 *	4		6.25 *	4.875		3.5
Who is liable for use tax payment? (B)uyer or (S)eller	179	User *	B *	N/A	B *	B/S *	B *	User *		B *	B *		*
Rules for determining the location of services?	180	*	Yes *	N/A	*	*		*	*	*	*	*	*
Exempt sales of services sold to government entities?	181	Yes *	Yes	N/A	Yes	Yes *	*	Yes	E	Yes	Yes *	Yes	Yes *
Exempt sales of services sold to nonprofit entities?	182	Yes *	No	N/A	Yes *	No *	*	Yes *	E	Yes *	Yes *	Yes *	No *
Exempt sales of svcs. sold to federally chartered banks?	183	No	Yes	N/A	Yes *	No	*	No	6	Yes	No *	No	No
Is the tax on services imposed on (S)eller or (B)uyer?	184	S *	B	S	B	S *	S *	S	S *	B *	B *	B	B/S *
ADDITIONAL SALES/USE TAX QUESTIONS													
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) Please explain	185	No *	Yes *	No *	No *	Yes *	No *	No *	No *	No	No	Yes *	No *
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain	186	Yes *	Yes *	No	No	Yes	Yes	Yes *	Yes *	Yes	Yes	No	Yes *
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain	187	No *	N/Y *	No	Yes *	Yes *	Yes *	Yes *	Yes *	Yes *	No *	Yes *	No *

	#	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA
TAXATION OF ON-LINE SERVICES QUESTIONS													
Does your state impose the sales tax or other gross receipts tax on businesses providing access to on-line services (i.e., Internet Service Provider)? (Yes/No)	188	Yes	No		Yes *	No	No	Yes	*	Yes *	No	No	
What is the tax rate and who is responsible for remitting the tax?	189	5 *			6		N/A	4 *		6.25 *			
Does your state impose the sales tax or other gross receipts tax on businesses providing information distributed through an on-line service (i.e., Lexis, CCH Online)? (Yes/No)	190	Yes	No		Yes *	No	Yes	Yes	*	Yes *	No	No	
What is the tax rate and who is responsible for remitting the tax?	191	5 *			6		5 *	4 *		6.25 *			
Totals	In Cat.												
Agricultural Services	5	1	0	0	2	0	0	4	2	2	1	0	0
Industrial and Mining Services	4	0	0	0	0	0	0	4	1	2	1	0	1
Construction	4	0	0	0	0	0	0	4	1	3	0	0	0
Utility Service - Industrial and Residential	16	8	8	0	8	10	4	12	11	12	7	3	1
Transportation Services	9	1	2	0	1	0	0	6	1	0	2	0	0
Storage	6	0	1	0	0	0	0	6	1	2	0	0	0
Finance, Insurance and Real Estate	8	0	0	0	0	0	0	7	0	2	0	0	0
Personal Services	20	7	1	0	6	1	5	19	11	11	8	2	3
Business Services	34	14	4	0	17	6	6	28	6	14	6	4	4
Computer Services	6	3	2	0	6	3	4	6	3	6	0	1	0
Automotive Services	5	3	1	0	4	0	0	5	5	1	3	0	0
Admissions and Amusements	14	2	11	0	1	3	9	12	12	10	9	10	1
Professional Services	8	0	0	0	0	0	0	4	0	1	0	0	0
Leases and Rentals	4	1	2	0	1	1	2	4	2	1	2	1	4
Fabrication, Installation and Repair Services	19	12	0	0	15	3	1	18	14	11	15	2	4
Miscellaneous	2	0	0	0	0	1	1	2	1	0	0	0	0
Taxable entries	164	52	32	0	61	28	32	141	71	78	54	23	18
Repair labor, generally		5 *	E *	E	6 *	E *	E *	4	5.5 *	6 *	5	E *	E *

	#	WA	WV	WI	WY	# of States Taxing
Basic Sales Tax Rate		6.5 *	6 *	5	4 *	
Agricultural Services						
Soil prep., custom baling, other agricultural services	1	1.829 *	E *	E	E	4
Veterinary services (both large and small animals)	2	1.829 *	E *	E	E	5
Horse boarding and training (not race horses)	3	1.829 *	6	E *	E	7
Pet grooming	4	1.829 *	6	5 *	E	16
Landscaping services (including lawn care)	5	6.5 *	6 *	5 *	E	19
Industrial and Mining Services						
Metal, non-metal and coal mining services	6	0.506 *	E *	E	E	6
Seismograph and geophysical services	7	2.0 *	E	E	4 *	7
Oil field services	8	6.5	E	E	4	11
Typesetting service; platemaking for the print trade	9	2.0 *	6 *	5 *	E	19
Construction						
Gross income of construction contractors	10	6.5 *	E *	E *	E	11
Carpentry, painting, plumbing and similar trades	11	6.5 *	6 *	E *	E	13
Construction service (grading, excavating, etc.)	12	6.5 *	E	E *	E	11
Water well drilling	13	6.5 *	E	E	E	10
Transportation Services						
Income from intrastate transportation of persons	14	3.852 *	E *	E	4	11
Local transit (intra-city) buses	15	0.642 *	E *	E	4	5
Income from taxi operations	16	1.926 *	E *	E	4	8
Intrastate courier service	17	1.829	E *	E	E	6
Interstate air courier (billed in-state)	18	E	E *	E	E	1
Storage						
Automotive storage	19	6.5 *	6	5 *	E	19
Food storage	20	0.506	6	E	E	10
Fur storage	21	0.506	6	E	E	15
Household goods storage	22	0.506	6	E	E	12
Mini-storage	23	E *	6	E *	E	9
Cold storage	24	0.506	6	E	E	13
Marina Service (docking, storage, cleaning, repair)	25	6.5 *	6	5	4 *	21

	#	WA	WV	WI	WY	# of States Taxing
Storage (Continued)						
Marine towing service (incl. tugboats)	26	1.926	6	5 *	E	7
Travel agent services	27	0.287 *	6	E	E	3
Packing and crating	28	1.829	6	E	E	9
Utility Service - Industrial Use						
Intrastate telephone and telegraph	29	6.5 *	4 *	5	4	44
Interstate telephone and telegraph	30	6.5 *	E	5 *	E	21
Cellular telephone services	31	6.5 *	E	5 *	4 *	40
Electricity	32	3.873 *	4 *	5 *	4 *	37
Water	33	5.029 *	4.4 *	E	4 *	19
Natural gas	34	3.852 *	4.29 *	5 *	4 *	39
Other fuel (including heating oil)	35	6.5 *	5 *	5 *	4 *	39
Sewer and refuse, industrial	36	4.6 *	E *	E	E	13
- Residential Use						
Intrastate telephone and telegraph	37	6.5 *	4 *	5	4	42
Interstate telephone and telegraph	38	6.5 *	E	5 *	E	20
Cellular telephone services	39	6.5 *	E	5 *	4 *	40
Electricity	40	3.873 *	4 *	5 *	4	24
Water	41	5.029 *	4.4 *	E	E *	13
Natural gas	42	3.852 *	4.29 *	5 *	4	24
Other fuel (including heating oil)	43	6.5 *	5 *	E	4	24
Sewer and refuse, residential	44	4.6 *	E *	E	E	11
Finance, Insurance and Real Estate						
Service charges of banking institutions	45	1.6 *	E *	E	E	3
Insurance services	46	0.575 *	3 *	E	E	6
Investment counseling	47	2.0 *	E *	E	E	6
Loan broker fees	48	2.0 *	6	E	E	4
Property sales agents (real estate or personal)	49	2.0 *	E *	E	E	5
Real estate management fees (rental agents)	50	2.0 *	E *	E	E	6
Real estate title abstract services	51	6.5	E	E	E	6
Ticker tape reporting (financial reporting)	52	2.0 *	6	E	E	9

	#	WA	WV	WI	WY	# of States Taxing
Services - Personal Services						
Barber shops and beauty parlors	53	1.829 *	E	E	E	6
Carpet and upholstery cleaning	54	1.829 *	6	5	E *	15
Dating services	55	6.5 *	6	E	E	10
Debt counseling	56	2.0 *	6	E	E	7
Diaper service	57	6.5 *	6	E	4	23
Income from funeral services	58	1.829 *	6 *	E	E *	15
Fishing and hunting guide services	59	6.5 *	6	5 *	E	10
Garment services (altering and repairing)	60	6.5 *	6	5 *	4	19
Gift and package wrapping service	61	6.5 *	6	5	4	18
Health clubs, tanning parlors, reducing salons	62	1.829 *	6 *	5 *	E	20
Laundry and dry cleaning services, coin-operated	63	6.5 *	6	E	4	8
Laundry and dry cleaning services, non-coin-operated	64	6.5 *	6	5	4	21
Massage services	65	1.829 *	E *	E	E	10
900 Number services	66	2.0 *	E	5 *	E *	24
Personal instruction (dance, golf, tennis, etc.)	67	1.829 *	6 *	E	E	7
Shoe repair	68	6.5 *	6	5	4	21
Swimming pool cleaning and maintenance	69	6.5 *	6	5	E	17
Tax return preparation	70	2.0 *	6 *	E	E	6
Tuxedo rental	71	6.5 *	6	5 *	4	39
Water softening and conditioning	72	1.829 *	6	5 *	E	14
Services - Business Services						
Sales of advertising time or space:						
Billboards	73	1.829 *	E *	E	E	4
Radio and television, national advertising	74	0.506 *	E	E	E	3
Radio and television, local advertising	75	0.506 *	E	E	E	4
Newspapers	76	0.506 *	E	E	E	4
Magazines	77	0.506 *	E	E	E	4
Advertising agency fees (not ad placement)	78	1.829 *	6	E *	E	11
Armored car services	79	1.926 *	6	E	E	14
Bail bond fees	80	1.829 *	6	E	E	4
Check and debt collection	81	1.829 *	6	E	E	9
Commercial art and graphic design	82	2.0 *	6	E *	4 *	20

	#	WA	WV	WI	WY	# of States Taxing
Business Services (Continued)						
Commercial linen supply	83	6.5 *	6	5	4	32
Credit information, credit bureaus	84	6.5 *	6	E	E	14
Employment agencies	85	1.829 *	6	E	E	10
Interior design and decorating	86	2.0 *	6	E *	E	9
Maintenance and janitorial services	87	1.829 *	6	E *	E	18
Lobbying and consulting	88	2.0 *	E *	E	E	7
Marketing	89	2.0 *	6	E	E	6
Packing and crating	90	1.829 *	6	E	E	8
Exterminating (includes termite services)	91	6.5 *	6	E	E	17
Photocopying services	92	6.5 *	6	5	4	42
Photo finishing	93	6.5 *	6	5	4	44
Printing	94	6.5 *	6	5	4	45
Private investigation (detective) services	95	2.0 *	E *	E	E	13
Process server fees	96	2.0 *	6	E	E	6
Public relations, management consulting	97	2.0 *	6	E	E	7
Secretarial and court reporting services	98	2.0 *	6 *	E	E	9
Security services	99	2.0 *	6	E	E	14
Sign construction and installation	100	6.5 *	E *	E *	E	23
Telemarketing services on contract	101	1.829 *	6	E	E	6
Telephone answering service	102	1.829 *	6	E *	E	18
Temporary help agencies	103	1.829 *	6	E	E	11
Test laboratories (excluding medical)	104	1.829 *	6	5 *	E	8
Tire recapping and repairing	105	6.5 *	6	5	4	25
Window cleaning	106	1.829 *	6	E	E	17
Computer						
Software - packaged or canned program	107	6.5 *	6	5	4	45
Software - modifications to canned program	108	6.5 *	6	5	4	34
Software - custom programs - material	109	6.5 *	6	E *	4	27
Software - custom programs - professional serv.	110	2.0 *	6 *	E	E	16
Information services	111	2.0 *	6	E *	E	14
Data processing services	112	2.0 *	E *	E	E	11
Mainframe computer access and processing serv.	113	2.0 *	E *	E	E	11

	#	WA	WV	WI	WY	# of States Taxing
Automotive Services						
Automotive washing and waxing	114	6.5 *	6	5	4	21
Automotive road service and towing services	115	6.5 *	6	5 *	4 *	15
Auto service, except repairs, incl. painting & lube	116	6.5 *	6	5	4	23
Parking lots and garages	117	6.5 *	6	5	E	20
Automotive rustproofing and undercoating	118	6.5 *	6	5	4	26
Admissions and Amusements						
Pari-mutuel racing events	119	1.829 *	6	5	4 *	28
Amusement park admission and rides	120	1.829 *	6	5	4 *	36
Billiard parlors	121	6.5 *	6	5	E	28
Bowling alleys	122	6.5 *	6	5	E	28
Cable TV services	123	1.829 *	6	5	E	24
Circuses and fairs — admission and games	124	1.829 *	6	5	4 *	34
Coin-operated video games	125	1.829 *	6	5	E	19
Admission to school and college sports events	126	2.0 *	6 *	5 *	4 *	25
Membership fees in private clubs	127	E *	6 *	5 *	E	22
Admission to cultural events	128	E *	6	5	4 *	31
Pinball and other mechanical amusements	129	2.0 *	6	5	E	21
Admission to professional sports events	130	2.0 *	6	5	4 *	35
Rental of films and tapes by theaters	131	2.0 *	E	E *	E *	8
Rental of video tapes for home viewing	132	6.5	6	5	4	45
Professional Services						
Accounting and bookkeeping	133	2.0 *	E *	E	E	5
Attorneys	134	2.0 *	E *	E	E	5
Dentists	135	1.829 *	E *	E	E	4
Engineers	136	2.0 *	E *	E	E	5
Land surveying	137	2.0 *	6 *	E	E	7
Medical test laboratories	138	1.829 *	E *	E	E	4
Nursing services out-of-hospital	139	1.829 *	E	E	E	4
Physicians	140	1.829 *	E *	E	E	4

	#	WA	WV	WI	WY	# of States Taxing
Leases and Rentals						
Personal property, short term (generally)	141	6.5 *	6	5	4	45
Personal property, long term (generally)	142	6.5 *	6	5	4	45
Bulldozers, draglines and const. mach., short term	143	6.5 *	6	5	4	45
Bulldozers, draglines and const. mach., long term	144	6.5 *	6	5	4	45
Rental of hand tools to licensed contractors	145	6.5 *	6	5	4	45
Short-term automobile rental	146	6.5 *	6	5	4	45
Long-term automobile lease	147	6.5 *	E *	5	4	38
Limousine service (with driver)	148	1.926 * %)	or Me	E	4	13
Aircraft rental to individual pilots, short term	149	6.5 *	6	5	4	43
Aircraft rental to individual pilots, long term	150	6.5 *	6	5	4	42
Chartered flights (with pilot)	151	E	E	E	4 *	10
Hotels, motels, lodging houses	152	6.5 *	6	5 *	4	50
Trailer parks - overnight	153	6.5 *	6	5	4	28
Fabrication, Installation and Repair Services						
Custom fabrication labor	154	6.5 *	6	5	4	39
Repair material, generally	155	6.5	6 *	5	4	46
Repair labor, generally	156	6.5	6	5 *	4	23
Labor charges on repair of aircraft	157	6.5	E *	5 *	4	20
Labor charges - repairs to interstate vessels	158	E	E	E *	4 *	13
Labor charges - repairs to intrastate vessels	159	6.5 *	E	5	4	20
Labor - repairs to commercial fishing vessels	160	E	E *	5	4	14
Labor charges on repairs to railroad rolling stock	161	E *	E	E	E	13
Labor charges on repairs to motor vehicles	162	6.5	6	5	4	22
Labor on radio/TV repairs; other electronic equip.	163	6.5	6	5	4	23
Labor charges - repairs other tangible property	164	6.5	6	5	4	23
Labor - repairs or remodeling of real property	165	6.5	6 *	E *	E *	13
Labor charges on repairs delivered under warranty	166	E *	E *	E *	4	7
Service contracts sold at the time of sale of TPP	167	6.5 *	6	5 *	E	29
Installation charges by persons selling property	168	6.5	6 *	5 *	4 *	21
Installation charges - other than seller of goods	169	6.5	6 *	5 *	4 *	16
Custom processing (on customer's property)	170	6.5	6	5	4	27
Custom meat slaughtering, cutting and wrapping	171	6.5 *	6	E	4	12

	#	WA	WV	WI	WY	# of States Taxing
Fabrication, Installation & Repair Services (Contd)						
Taxidermy	172	6.5	6	5	4	29
Welding labor (fabrication and repair)	173	6.5	6	5	4 *	31
OTHER TAXED SERVICES						
Do you impose sales tax on other services not listed?	174	6.5 *	Yes	*		18
	175					2
	176					
USE TAX ON SERVICES						
Do you tax the use of services in the state?	177	No	Yes	Yes	Yes	
If yes, at what rate?	178		6	5	4	
Who is liable for use tax payment? (B)uyer or (S)eller	179		B/S *	B/S *	B	
Rules for determining the location of services?	180	*	None	*	Yes *	
Exempt sales of services sold to government entities?	181	No *	Yes	Yes *	Yes *	
Exempt sales of services sold to nonprofit entities?	182	No	Yes *	Yes *	Yes *	
Exempt sales of svcs. sold to federally chartered banks?	183	No	No	No	No	
Is the tax on services imposed on (S)eller or (B)uyer?	184		B/S *	B/S *	B *	
ADDITIONAL SALES/USE TAX QUESTIONS						
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) Please explain	185	No *	Yes *	No *	No	
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain	186	Yes *	No *	Yes *	Yes	
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain	187	Yes *	Yes *	Yes *	Yes *	

	#	WA	WV	WI	WY	# of States Taxing
TAXATION OF ON-LINE SERVICES QUESTIONS						
Does your state impose the sales tax or other gross receipts tax on businesses providing access to on-line services (i.e., Internet Service Provider)? (Yes/No)	188		No	Yes *	No	
What is the tax rate and who is responsible for remitting the tax?	189		N/A	5 *	No	
Does your state impose the sales tax or other gross receipts tax on businesses providing information distributed through an on-line service (i.e., Lexis, CCH Online)? (Yes/No)	190		No	No		
What is the tax rate and who is responsible for remitting the tax?	191		N/A	E *		
	In					
Totals	Cat.					
Agricultural Services	5	5	3	2	0	
Industrial and Mining Services	4	4	1	1	2	
Construction	4	4	1	0	0	
Utility Service - Industrial and Residential	16	16	10	11	11	
Transportation Services	9	8	4	2	4	
Storage	6	5	6	1	0	
Finance, Insurance and Real Estate	8	8	3	0	0	
Personal Services	20	20	17	11	7	
Business Services	34	34	26	6	6	
Computer Services	6	6	4	1	2	
Automotive Services	5	5	5	5	4	
Admissions and Amusements	14	12	13	13	7	
Professional Services	8	8	1	0	0	
Leases and Rentals	4	3	2	2	4	
Fabrication, Installation and Repair Services	19	15	13	14	16	
Miscellaneous	2	1	0	0	0	
Taxable entries	164	154	109	69	63	
Repair labor, generally		6.5	6	5 *	3	