

# State By State Analysis of Services Taxable Versus Exempt

	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN
<b>Basic Sales Tax Rate</b>			4	0 *	5 *	5.13 *	6 *	3 *	6	0.4 *	6	6	4	4 *	6	6.3	5
<b>Agricultural Services</b>																	
Soil prep., custom baling, other ag. services	1	071,072,	E		E *	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Veterinary services (both large and small animal)	2	074	E		E	E	E	E	E	0.4 *	E	E *	E	4 *	E	E	E
Horse boarding and training (not race horses)	3	075	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Pet grooming	4	0752	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Landscaping services (including lawn care)	5	078	E		E *	5.13	E	E *	6	0.4 *	6	E *	E	4	E	E	5
<b>Industrial and Mining Services</b>																	
Metal, non-metal and coal mining services	6	10,12,148	E		E *	E	E	E *	E	0.4 *	N/A	E *	E	4	E	E	E
Seismograph & Geophysical Services	7	1382,	E		E	E	E	E *	E	0.4 *	N/A	E *	E	4	E	E	E
Oil Field Services	8	138	E		5 *	E *	E	E *	E	0.4 *	N/A	E *	E	4	E	E	E
Typesetting service; platemaking for the print trade	9	279	E		5 *	E	7.3 *	E *	6	0.4 *	E	E *	E	4	6 *	E	E
<b>Construction</b>																	
Gross Income of Construction Contractors	10	15	E		5 *	E	E *	E	6	0.7 *	E	E	E	4	E	E	E
Carpentry, painting, plumbing and similar trades.	11	17	E		5 *	E	E *	E	6	0.7 *	E	E *	E	4	E	E	E
Construction service (grading, excavating, etc.)	12	179	E		5 *	E	E *	E	6	0.7 *	E	E *	E	4	E	E	E
Water well drilling	13	178	E		5 *	E	E *	E	6	0.7 *	E	E *	E	4	E	E	E
<b>Transportation Services</b>																	
Income from intrastate transportation of persons	14	41	E		5 *	E	E	E	E	E *	N/A	E *	4	4 *	E *	E	E
Local transit (intra-city) buses	15	411	E		E	E	E	E	E	E *	N/A	E *	4 *	5.4 *	E *	E	E
Income from taxi operations	16	412	E		5	E	E	E	E	E *	N/A	E *	4	4	E	E	E
Intrastate courier service	17	421	E		5	E	E *	E	E	0.4 *	E	E *	E	4	E	E	E
Interstate air courier (billed in-state)	18	4513	E		E	E	E	E	E	E	E	E *	E	4 *	E	E	E
<b>Storage</b>																	
Automotive storage	19		E		5 *	5.13	E	E	E	0.4 *	12	6 *	E	4	E	E	E
Food storage	20	4221	E		5 *	E	E	E	E	0.4 *	E	6 *	E	4	E	E	E
Fur storage	21	4226	E		5 *	5.13	E	E	E	0.4 *	E	6 *	E	4	E	E	E
Household goods storage	22	4225	E		5 *	E	E	E	E	0.4 *	E	6 *	E	4	E	E	E
Mini -storage	23	4225	E		5 *	E	E	E	E	0.4 *	E	6 *	E	4	E	E	E
Cold storage	24	4222	E		5 *	E	E	E	E	0.4 *	E	6 *	E	4	E	E	5
Marina Service (docking, storage, cleaning, repair)	25	4493	E		5	5.13 *	E	E	E	0.4 *	6 *	6 *	E *	4 *	E *	E	E
Marine towing service (incl. tugboats)	26	4492	E		5	E	E	E	E	0.4 *	E	E *	E	E *	E	E	E
Travel agent services	27	4724	E		E	E	E	E	E	E *	E	E *	E	4 *	E	E	E
Packing and crating	28	4783	E		E	E	E *	E *	E	0.4 *	E	E *	E	4 *	E	E	E
<b>Utility Service - Industrial Use</b>																	
Intrastate telephone & telegraph	29	4811	7 *		5	5.13 *	0.5 *	3	6	4.3	6 *	7 *	4	5.9 *	E	5 *	5

# State By State Analysis of Services

## Taxable Versus Exempt

	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN
Interstate telephone & telegraph	30	4811	E *		E	5.13 *	E	E *	6	E	T *	7 *	E	4 *	E	5 *	E
Cellular telephone services	31		E *		5	5.13	E *	3	6	4.3	E	7 *	4 *	5.9 *	E *	5 *	5
Electricity	32	491	4 *		5	5.13 *	E *	E *	6	4.3 *	6 *	7 *	4 *	5.9 *	E	5 *	E
Water	33	494	E		5	5.13	E *	E	E	E	E	E *	E *	5.9 *	E	E	E
Natural gas	34	492	4 *		5	5.13 *	E *	E *	6	4.3	6	6 *	4 *	5.9 *	E	5 *	E
Other fuel (including heating oil)	35		4		5	5.13	7.3 *	E *	6	0.4 *	6 *	6 *	4 *	5.9 *	E	6.3 *	E
Sewer and refuse, industrial	36	495	E		E	E	E	E	6	0.4 *	E	E *	E	5.9 *	E	E	E
<b>- Residential Use</b>																	
Intrastate telephone & telegraph	37	4811	7 *		5	5.13 *	0.5 *	3	6	E	T *	E *	4	5.9 *	E	5 *	5
Interstate telephone & telegraph	38	4811	E		E	5.13 *	E	E *	6	E	T *	E *	E	4 *	E	5 *	E
Cellular telephone services	39		E *		5	5.13	E *	3	6	4.3 *	E	7 *	4 *	5.9 *	E *	5 *	5
Electricity	40	491	4 *		5	5.13 *	6 *	E *	E	E	T *	E *	4	5.9 *	E	5 *	5
Water	41	494	4 *		5	5.13	E *	E *	E	E	E	E *	E *	5.9 *	E	E	5
Natural gas	42	492	4 *		5	5.13	E *	E *	E	E	T *	E *	4	5.9 *	E	5 *	5
Other fuel (including heating oil)	43		4		5	5.13	7.3 *	E *	E	0.4 *	6 *	E *	4	5.9 *	E	6.3	5
Sewer and refuse, residential	44	495	E		E	E	E	E	E	0.4 *	E	E *	E	5.9 *	E	E	E
<b>Finance, Insurance and Real Estate</b>																	
Service charges of banking institutions	45	61	E		E	E	E	E	E	E	E	E *	E	E *	E	E	E
Insurance services	46	64	E		E	E	E *	E	E	E	E	E *	E	4 *	E	E	E
Investment counseling	47	6282	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Loan broker fees	48	6163	E		E	E	E	E	E	E *	E	E *	E	4	E	E	E
Property sales agents (real estate or personal)	49	653	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Real estate management fees (rental agents)	50	653	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Real estate title abstract services	51	654	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Tickertape reporting (financial reporting)	52	6289	E		E	E	E	E	E	0.4 *	6 *	E *	E	4	E	E	E
<b>Services</b>																	
<b>Personal Services</b>																	
Barber shops and beauty parlors	53	723 724	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E
Carpet and upholstery cleaning	54	7217	E		E	5.13	E	E	6	0.4 *	E	E *	E	4	E	E	E
Dating services	55	7299	E		E	E	E	E	6	0.4 *	E	E *	E	4	E	E	E
Debt counseling	56	7299	E		E	E	E	E	6	0.4 *	E	E *	E	4	E	E	E
Diaper service	57	7219	2 *		5 *	E	E *	E	E	0.4 *	E	E *	4	4	E	E	5
Income from funeral services	58	726	E		E *	E *	E *	E *	E	0.4 *	6	E *	4 *	4 *	E	E	5
Fishing and hunting guide services	59	7999	E		E	E	E	E	E	0.4 *	N/A	E *	E	4	6	E	E
Garment services (altering & repairing)	60	7219	E		E	E	E *	E *	6	0.4 *	6	6 *	E	4	E	E	E
<b>Personal Services (continued)</b>																	
Gift and package wrapping service	61	7389	E		E *	E	7.3 *	E *	E	0.4 *	6 *	6 *	E *	4	E	E	E
Health clubs, tanning parlors, reducing salons	62	7299	E		E *	5.13 *	E	E	6	0.4 *	E	E *	E	4	6	E	E
Laundry and dry cleaning services, coin-op	63	7215	E		E	E	E	E	E	0.4 *	E	E *	E	4	E	E	E

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	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN					
Laundry and dry cleaning services, non-coin op	64	7211	E		E	E	E	E	E	0.4	*	6	*	E	*	E	4	E	E	E		
Massage services	65	7299	E		E	E	E	E	6	0.4	*	E	E	*	E	E	4	E	E	E		
900 Number services	66	4811	E		E	5.13	E	*	E	6	0.4	*	E	E	*	E	4	*	E	5	*	E
Personal instruction (dance, golf, tennis, etc.)	67	7999	E		E	E	E	E	6	0.4	*	E	E	*	E	E	4	E	E	E		
Shoe repair	68	725	E	*	E	5.13	E	*	E	*	6	0.4	*	6	6	*	E	4	E	E	E	
Swimming pool cleaning & maintenance	69	7389	E		E	5.13	E	E	*	6	0.4	*	6	E	*	E	4	E	E	E		
Tax return preparation	70	7291	E		E	E	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Tuxedo rental	71	7299	2	*	5	5.13	7.3	*	E	*	6	2.3	*	6	6	*	4	4	6	E	5	
Water softening and conditioning	72	7389	E		E	E	E	*	E	E	0.4	*	E	E	*	E	4	E	E	E		
<b>Business Services</b>																						
Sales of advertising time or space:																						
Billboards	73	7312	E		E	*	E	*	E	E	0.4	*	E	E	*	E	4	E	E	E		
Radio & television, national advertising	74	7319	E		E	*	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Radio & television, local advertising	75	7319	E		E	*	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Newspaper	76		E		E	*	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Magazine	77		E		E	*	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Advertising agency fees (not ad placement)	78	7311	E		E	E	E	*	E	6	0.4	*	E	E	*	E	*	4	E	E	E	
Armored car services	79	7381	E		E	5.13	E	*	E	6	0.4	*	E	E	*	E	4	E	E	E		
Bail bond fees	80	7389	E		E	E	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Check & debt collection	81	7322	E		E	5.13	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Commercial art and graphic design.	82	7336	E		E	E	E	*	E	6	0.4	*	6	E	*	E	4	E	E	E		
Commercial linen supply	83	7218	2	*	5	*	5.13	*	E	*	E	0.4	*	6	*	E	4	4	*	E	E	5
Credit information, credit bureaus	84	7323	E		E	5.13	E	E	E	6	0.4	*	6	*	E	*	E	4	E	E	E	
Employment agencies	85	7361	E		E	E	E	E	E	6	0.4	*	E	E	*	E	E	4	E	E	E	
Interior design and decorating	86	7389	4	*	E	*	E	E	*	E	0.4	*	E	E	*	E	E	4	E	E	E	
Maintenance and janitorial services	87	7349	E		E	5.13	E	E	*	6	0.4	*	6	6	*	E	E	4	E	E	E	
Lobbying and consulting	88		E		E	E	E	E	E	6	0.4	*	E	E	*	E	E	4	E	E	E	
Marketing	89		E		E	E	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Packing and crating	90		E		E	*	E	E	*	E	0.4	*	E	E	*	E	E	4	E	E	E	
Exterminating (includes termite services)	91	7342	E		E	*	E	E	E	6	0.4	*	E	6	*	E	4	*	E	E	E	
Photocopying services	92	7334	4	*	5	*	5.13	*	7.3	*	E	0.4	*	6	*	6	E	4	6	E	E	
Photo finishing	93	7384	4	*	5	*	5.13	7.3	*	3	*	6	0.4	*	6	6	4	4	6	6.3	E	
Printing	94		4	*	5	*	5.13	7.3	*	3	*	6	0.4	*	6	6	4	0.5	*	6	E	5
Private investigation (detective) services	95	7381	E		E	E	E	E	E	6	0.4	*	E	6	*	E	4	E	E	E		
<b>Business Services (continued)</b>																						
Process server fees	96		E		E	E	E	E	E	0.4	*	E	E	*	E	E	4	E	E	E		
Public relations, management consulting	97	874	E		E	E	E	E	6	0.4	*	E	E	*	E	E	4	E	E	E		
Secretarial and court reporting services	98	7338	E		E	E	E	*	E	6	0.4	*	E	E	*	E	4	E	E	E		
Security services	99	7382	E		E	E	E	E	6	0.4	*	E	6	*	E	E	4	E	E	E		
Sign construction and installation	100	7389	E		5	*	E	*	E	*	6	0.4	*	6	E	*	E	4	6	*	E	

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	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN							
Telemarketing services on contract	101	7389	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E					
Telephone answering service	102	7389	E		E	* 5.13	E	E	6	0.4	*	E	E	*	E	4	E	E	*	E				
Temporary help agencies	103	7363	E		E	E	E	E	6	0.4	*	6	*	E	*	E	4	E	E	E				
Test laboratories (excluding medical)	104	8734	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E	E				
Tire recapping and repairing	105	7534	4		E	5.13	E	*	E	6	0.4	*	6	*	E	4	E	E	*	E				
Window cleaning	106	7349	E		E	5.13	E	E	6	0.4	*	6	*	E	*	E	4	E	E	*	E			
<b>Computer:</b>																								
Software - package or canned program	107	7372	E	*	5	5.13	7.3	*	3	*	6		*	6	6	*	4	4	6	6.3	*	5		
Software - modifications to canned program	108	7371	E	*	5	E	7.3	*	3	*	6	0.4	*	6	E	*	4	4	*	E	*	6.3	*	5
Software - custom programs - material	109		4		E	5.13	E	*	E	*	6	0.4	*	6	E	*	4	4	E	*	E	5		
Software - custom programs - professional serv.	110	7371	E		E	E	*	E	E	6	0.4	*	6	E	*	E	4	*	E	E	E	E		
Information services	111	7375	E		E	E	E	E	6	0.4	*	6	6	*	E	4	E	E	E	E	E	E		
Data processing services	112	7374	E		E	E	E	*	E	6	0.4	*	6	E	*	E	4	E	E	E	E	E		
Mainframe computer access and processing serv.	113	7374	E		E	E	E	E	6	0.4	*	6	6	*	E	4	E	E	E	E	E	E		
<b>Automotive Services</b>																								
Automotive washing and waxing.	114	7542	E		E	5.13	*	E	E	6	0.4	*	E	6	*	E	4	E	E	E	E	E		
Automotive road service and towing services	115	7549	E		E	*	E	E	E	6	0.4	*	E	*	E	*	E	4	E	E	*	E		
Auto service. except repairs, incl. painting & lube	116	7549	E		E	5.13	*	Mai	*	E	*	6	6	*	E	4	E	E	E	*	E			
Parking lots & garages	117	752	E		5	*	5.13	E	E	6	0.4	*	12	6	E	4	*	E	E	E	E	E		
Automotive rustproofing & undercoating.	118	7549	E		5	5.13	E	*	E	*	6	0.4	*	6	6	E	4	E	E	E	*	E		
<b>Admissions &amp; Amusements</b>																								
Pari-mutuel racing events.	119	7948	E		5	7.13	*	E	E	10	E	*	N/A	6	4	N/A	6	*	E	E	E	E		
Amusement park admission & rides	120	7996	4		5	7.13	*	E	E	10	0.4	*	6	*	6	4	4	6	E	E	E	E		
Billiard parlors	121	7999	4		5	5.13	E	E	6	0.4	*	E	6	4	4	6	E	E	E	E	E	E		
Bowling alleys	122	793	4		5	5.13	E	E	6	0.4	*	E	6	4	4	6	E	E	E	E	E	E		
Cable TV services	123		E		E	*	5.13	E	E	6	4.3	*	10	*	6	E	4	E	*	E	5			
Circuses and fairs -- admission and games	124	7999	4		5	5.13	*	E	E	10	E	*	6	6	*	4	4	6	E	E	E	E		
Coin operated video games	125	7993	4		5	5.13	E	E	6	0.4	*	E	6	E	*	4	6	E	*	E	E	E		
Admission to school and college sports events	126	821 822	4		E	E	E	E	10	E	*	6	6	*	E	*	4	6	E	E	E	E		
Membership fees in private clubs.	127	7997	E		5	*	E	*	E	10	E	*	E	6	*	E	4	E	*	E	E	E		
Admission to cultural events	128	792	4		5	*	5.13	E	E	10	0.4	*	E	6	4	4	6	E	E	E	E	E		
<b>Admissions &amp; Amusements (continued)</b>																								
Pinball and other mechanical amusements	129	7993	4		5	5.13	E	E	6	0.4	*	E	6	E	*	4	6	E	E	E	E	E		
Admission to professional sports events	130	7941	4		5	5.13	E	E	10	0.4	*	6	*	6	*	4	4	6	E	E	E	E		
Rental of films and tapes by theaters	131	783	E		E	E	E	3	E	2.3	*	E	E	*	E	4	*	E	*	E	E	E		
Rental of video tapes for home viewing	132	784	4	*	5	6.13	*	7.3	*	3	6	2.3	*	6	6	4	4	6	E	E	5			
<b>Professional Services</b>																								
Accounting and bookkeeping	133	872	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E	E	E	E		

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Attorneys	134	81	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E							
Dentists	135	802	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E							
Engineers	136	8711	E		E	E	E	E	E	0.4	*	E	E	*	E	4	*	E	E	E						
Land surveying	137	8713	E		E	E	E	E	E	0.4	*	E	E	*	E	4	*	E	E	E						
Medical test laboratories	138	807	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E							
Nursing services out-of-hospital	139	8059	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E							
Physicians	140	801	E		E	E	E	E	E	0.4	*	E	E	*	E	4	E	E	E							
<b>Leases and Rentals</b>																										
Personal property, short term (generally)	141	7359	4	*	5	*	6.13	*	7.3	*	3	*	6	2.3	*	6	6	4	4	6	E	*	5			
Personal property, long term (generally)	142	7359	4	*	5	5.13	*	6	*	3	*	6	2.3	*	6	6	4	4	6	E	*	5				
Bulldozers, draglines and const. mach., short term	143	7359	2	*	5	6.13	*	6	*	3	*	6	2.3	*	6	6	*	4	4	6	E	5				
Bulldozers, draglines and const. mach., long term	144	7359	2	*	5	5.13	*	6	*	3	*	6	2.3	*	6	6	*	4	4	6	E	5				
Rental of hand tools to licensed contractors.	145	7353	4	*	5	6.13	*	6	*	3	*	6	2.3	*	6	6	4	4	6	E	5					
Short term automobile rental	146	751	2	*	5	9	*	6	*	3	*	6	2.3	*	9	*	6	*	4	4	6	5	*	5		
Long term automobile lease	147	751	2	*	5	5.13	*	6	*	3	*	6	2.3	*	9	*	E	*	4	4	6	E	*	5		
Limousine service (with driver)	148		E		5	E	*	E	*	E	*	6	0.4	*	6	E	4	4	E	E	E					
Aircraft rental to individual pilots, short term	149	7359	2	*	5	6.13	*	6	*	3	*	6	2.3	*	N/A	6	4	4	6	E	5					
Aircraft rental to individual pilots, long term	150	7359	2	*	5	4.5	*	6	*	3	*	6	2.3	*	N/A	6	4	4	6	E	5					
Chartered flights (with pilot)	151		E		E	E	*	E	*	6	0.4	*	N/A	E	4	E	6	*	E	E						
Hotels, motels, lodging houses	152	701	4	*	1	*	6	*	7.13	*	T	*	3	12	8	*	11	6	*	4	4	6	*	6	*	5
Trailer parks - overnight	153	703	4	*	6	2	*	T	*	3	E	E	*	N/A	6	*	E	4	6	*	E	5				
<b>Fabrication, Installation and Repair Services</b>																										
Custom fabrication labor	154		4	*	5	E	*	7.3	*	E	6	0.4	*	6	6	4	4	6	*	E	E					
Repair material, generally	155		4		5	5.13	*	7.3	*	3	6	0.4	*	6	6	4	4	6	6.3	*	5					
Repair labor, generally	156	769	E	*	E	5.13	*	E	*	E	6	0.4	*	6	6	*	E	*	4	E	*	E				
Labor charges on repair of aircraft	157		E		E	5.13	*	E	*	E	6	0.4	*	6	6	E	4	E	E	E						
Labor charges - repairs to interstate vessels	158		E		E	5.13	*	E	*	E	6	0.4	*	6	6	*	E	*	E	*	E	E				
Labor charges - repairs to intrastate vessels	159		E		E	5.13	*	E	*	E	6	0.4	*	6	6	E	4	E	E	E						
Labor - repairs to commercial fishing vessels	160	3731	E		N/A	5.13	*	E	*	E	6	0.4	*	N/A	6	*	E	4	E	E	E					
Labor charges on repairs to railroad rolling stock	161		E		E	5.13	*	E	*	E	6	0.4	*	E	6	*	E	*	4	E	*	E				
<b>Fabrication, Installation and Repair (continued)</b>																										
Labor charges on repairs to motor vehicles	162	7539	E		E	5.13	*	E	*	E	6	0.4	*	6	6	E	4	E	E	E						
Labor on radio/TV repairs; other electronic equip.	163	7622	E		E	5.13	*	E	*	E	6	0.4	*	6	6	E	4	E	E	E						
Labor charges - repairs other tangible property	164	7699	E		E	5.13	*	E	*	E	6	0.4	*	6	6	E	4	E	E	E						
Labor - repairs or remodeling of real property	165		E		5	*	E	*	E	*	E	6	0.7	*	E	E	*	E	4	*	E	E	E			
Labor charges on repairs delivered under warranty	166		E		E	*	E	*	E	*	E	6	0.4	*	6	*	E	E	4	E	E	E				
Service contracts sold at the time of sale of TPP.	167		E	*	E	5.13	*	7.3	*	3	6	0.4	*	6	6	E	4	6	*	6.3	*	E				
Installation charges by persons selling property	168		E		E	*	E	*	E	*	3	0.4	*	E	*	6	E	*	4	E	E	E				
Installation charges - other than seller of goods	169		E		E	*	E	*	E	*	E	0.4	*	E	6	*	E	4	E	E	E					

# State By State Analysis of Services Taxable Versus Exempt

	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN					
Custom processing (on customer's property)	170		E		E	E	*	E	6	0.4	*	6	6	E	*	4	6	*	E	E		
Custom meat slaughtering, cutting and wrapping	171		E		E	E	E	E	E	0.4	*	E	E			4	6		E	E		
Taxidermy	172	7699	E		E	E	E	*	E	0.4	*	6	6	4		4	6		E	E		
Welding labor (fabrication and repair)	173	7692	E	*	E	*	5.13	7.3	*	3	*	6	6	E		4	6	*	E	*	E	
<b>OTHER TAXED SERVICES</b>																						
Do you impose sales tax on other services not listed?	174		4	*	5	*	5.13	*	Serv	*	Yes	*	0.4	*	6	*	6	*				
	175				5	*																
	176																					
* Detective, burglar protection, a																						
<b>USE TAX ON SERVICES</b>																						
Do you tax the use of services in the state?	177		No		No	No		*	No	Yes	Yes	*	Yes	*	No	No	*	No	*	No		
If yes, at what rate?	178		N/A					*	If sales	6	2	6	6							5		
Who is liable for use tax payment? (B)uyer or (S)eller	179		N/A		B	S			B	B/S	*	B/S	*	B	*	Both			B	*	B	
Rules for determining the location of services?	180			*	No		N/A		*	Yes	*		*	*	N/A	*	Use tax		*	N/A		
Exempt sales of services sold to government entities?	181		Yes		No		* N/A	Yes	Yes	No	Yes	Yes	Yes	N/A	*	Yes	Yes	*	Yes	*	Yes	
Exempt sales of services sold to nonprofit entities?	182		Yes		No		* N/A	Yes	*	Yes	No	Yes	*	No	N/A	*		*	Yes	*	Yes	
Exempt sales of services sold to federally chartered banks?	183		Yes		No	No	N/A		No	No	No	No	*	Yes	N/A	*	No	No		No		
Is the tax on services imposed on (S)eller or (B)uyer?	184		N/A		S	S	* N/A	Buyer	*	B	*	B/S	*	B	N/A	*	B	*	B/S	*	B	
<b>ADDITIONAL SALES/USE TAX QUESTIONS</b>																						
Does your state tax tangible personal property tat is purchased for rental or lease? (Yes/No) please explain.	185		No	*	No	*	No	*	Yes	*	No	No	Yes	No	*	No	*	Yes	*	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	*	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	*	Yes	*	No	*	Yes	
<b>TAXATION OF ONLINE SERVICES QUESTIONS</b>																						
Does your state impose the sales tax or other gross receipts tax on businesses providing access to online services (i.e., Internet Service Provider) (Yes/No)?	188		No		*	No	No	No	Yes	*	Yes	*	If the prov	*	No			*	No		No	
What is the tax rate and who is responsible for remitting the tax?	189								6	0.4	*	The rate is	(N/A						N/A			
Does your state impose the sales tax on other gross receipts tax on businesses providing information distributed through an online service (i.e., Lexis, CCH online) (Yes/No)?	190		No		*	No	No	Yes	*	Yes	Yes	*	If prov	vider	No			*	No		No	
What is the tax rate and who is responsible for remitting	191							3	*	Seller, or e	*	The provider.							N/A			

# State By State Analysis of Services Taxable Versus Exempt

the tax?

	#	SIC	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN														
<b>Totals</b>																															
Agricultural Services	5		0	0	0	1	0	0	1	5	1	0	0	5	0	0	1														
Industrial and mining services	4		0	0	2	0	1	0	1	4	0	0	0	4	1	0	0														
Construction	4		0	0	4	0	0	0	4	4	0	0	0	4	0	0	0														
Utilities	16		9	0	12	14	5	4	10	9	10	7	10	16	0	12	8														
Transportation	9		0	0	5	1	0	0	0	4	1	1	3	8	0	0	0														
Storage	6		0	0	6	2	0	0	0	6	1	6	0	6	0	0	1														
F.I.R.E.	8		0	0	0	0	0	0	0	5	1	0	0	7	0	0	0														
Personal services	20		2	0	2	6	2	0	11	20	7	4	3	20	3	1	4														
Business services	34		6	0	5	11	3	2	20	33	11	8	3	34	4	1	2														
Computer services	6		1	0	1	1	1	1	6	6	6	2	2	6	0	1	2														
Automotive services	5		0	0	2	4	0	0	4	5	3	4	0	5	0	0	0														
Admissions and amusements	14		10	0	11	11	1	2	13	10	6	13	8	13	11	0	2														
Professional services	8		0	0	0	0	0	0	0	8	0	0	0	8	0	0	0														
Leases	4		2	1	3	2	2	2	3	3	2	2	3	3	3	1	2														
Fabrication, repair and installation	19		1	0	2	11	3	3	14	19	13	16	2	18	6	1	0														
Miscellaneous	2		1	0	2	1	0	0	0	1	1	1	0	0	1	0	0														
<b>Non-exempt entries</b>	<b>164</b>		<b>32</b>	<b>1</b>	<b>57</b>	<b>65</b>	<b>18</b>	<b>14</b>	<b>87</b>	<b>142</b>	<b>63</b>	<b>64</b>	<b>34</b>	<b>157</b>	<b>29</b>	<b>17</b>	<b>22</b>														
<b>Repair labor, generally</b>			4	E	E *	4	E *	E *	8	E	6	6	E *	4	E *	E *	E														
Short Form Rating, high repair	24		7	7	0	0	11	#	15	#	5	5	4	4	16	#	21	#	12	#	13	#	6	6	24	#	5	5	3	3	6
Short Form Rating, low repair	25		7	7	0	0	11	#	16	#	5	5	4	4	17	#	22	#	13	#	14	#	6	6	25	#	5	5	3	3	6

# State By State Analysis of Services Taxable Versus Exempt

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ
<b>Basic Sales Tax Rate</b>		5 *	5.3	6	4	6	5	5 *	4 *	6.5 *	7	4.23 *	0 *	5 *	6.5 *	0 *	6
<b>Agricultural Services</b>																	
Soil prep., custom baling, other ag. services	1	E	E	E	E	E	E	E	E	E	7	E		E *	E		E
Veterinary services (both large and small animal)	2	E *	E	E	E	E	E	E	E	E *	E	E		E *	E		E
Horse boarding and training (not race horses)	3	E	E	E	E	E	E	E	E	E	E	E		E *	E		E
Pet grooming	4	5	5.3	E	E	E	E	E	E	6.5 *	E	E		E *	E		6
Landscaping services (including lawn care)	5 *	5 *	5.3	E	E	E	E	E	E	6.5 *	7 *	E		E *	E		E
<b>Industrial and Mining Services</b>																	
Metal, non-metal and coal mining services	6	E	E	E	E	E	E	E		E	7 *	E		E	E		E
Seismograph & Geophysical Services	7	E	E	E	E	E	E	E	E	E	7	E		E	E		E
Oil Field Services	8	E	5.3 *	E	E	E	E	E	E	E	7 *	E		E	E		E
Typesetting service; platemaking for the print trade	9	E	5.3	E	4 *	E	E	E	6	E	7	E		5	E		E
<b>Construction</b>																	
Gross Income of Construction Contractors	10	E	E	E	E	E *	E	E	E *	E	4 *	E	1 *	5	E		E
Carpentry, painting, plumbing and similar trades.	11	5 *	E	E	E	E *	E	E	E *	E *	7 *	E		5	E		E
Construction service (grading, excavating, etc.)	12	5 *	E	E	E	E *	E	E	E	E	7	E		E	E		E
Water well drilling	13	5 *	E	E	E	E *	E	E	E	E	7	E		E	E		E
<b>Transportation Services</b>																	
Income from intrastate transportation of persons	14	5	E	E	E	E	E	E	E	E	E	4.23		E	E		E
Local transit (intra-city) buses	15	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Income from taxi operations	16	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Intrastate courier service	17	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Interstate air courier (billed in-state)	18	E	E	E	E	E	E	E	E	E	E	E		E	E		E
<b>Storage</b>																	
Automotive storage	19	E	E	E	E	E	E	E	E	6.5 *	7	E		E	E		6
Food storage	20	E *	E	E	E *	E	E	E	E	E	7	E		E	E		6
Fur storage	21	5	E	E	4 *	E	E	E	E	E *	7	E		E	E		6
Household goods storage	22	5	E	E	E	E	E	E	E	E	7	E		E	E		6
Mini -storage	23	5	E	E	E	E	E	E	E	E	7	E		E	E		E
Cold storage	24 *	E *	E	E	4 *	E	E	E	E	E	7	E		E	E		6
Marina Service (docking, storage, cleaning, repair)	25	E	5.3 *	E	E *	E	E	E	E	E *	7	4.23		E *	E		6
Marine towing service (incl. tugboats)	26	E	E *	E	E	E	E	E	E	E	E	E		E	E		E
Travel agent services	27	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Packing and crating	28	5 *	5.3	E	E	E	5	E	E	E	E	E		E *	E		E
<b>Utility Service - Industrial Use</b>																	
Intrastate telephone & telegraph	29	5	5.3	6	3	6	E	5	6	6.5 *	7	4.23	4.06 *	5	E	6 *	6



# State By State Analysis of Services Taxable Versus Exempt

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ
Interstate telephone & telegraph	30	5	5.3	6	3	E	E	5	6 *	6.5	E	E	E	E	E	6 *	6
Cellular telephone services	31	* 5	5.3	6	3	6	5	5	6 *	6.5	7	4.23	4.06 *	5 *	E	6 *	6
Electricity	32	* 5 *	5.3	6 *	4 *	6 *	5 *	5 *	6 *	6.5 *	2 *	4.23 *	0.28 *	5 *	E		E
Water	33	* 5 *	5.3	6	4 *	6 *	E	E	E	6.5 *	7	4.23	0.28 *	5 *	E *		6
Natural gas	34	* 5 *	5.3	6 *	4 *	6 *	5 *	5 *	6 *	6.5 *	2 *	4.23 *	0.28 *	5 *	E *	1 *	6
Other fuel (including heating oil)	35	* 5 *	5.3 *	6 *	4 *	6 *	5 *	5 *	6 *	6.5 *	2 *	4.23	E	5 *	E *		6
Sewer and refuse, industrial	36	5	E	6 *	E	E	E	E	E	6.5	E	E	0.28 *	5 *	E		E
<b>- Residential Use</b>																	
Intrastate telephone & telegraph	37	5	5.3 *	6	3	6	E	5 *	6 *	6.5 *	7	4.23	4.06 *	5	E	6 *	6
Interstate telephone & telegraph	38	5	5.3	E	3	E	E	5	6 *	6.5	E	E	E	E	E	6 *	6
Cellular telephone services	39	* 5	5.3	6	3	6	5	5	6 *	6.5	7	4.23	4.06 *	5 *	E	6 *	6
Electricity	40	* 5	E *	E	E	6 *	E	E	4 *	6.5 *	E	E	0.25 *	5	E		E
Water	41	* 5	E *	E	E	E	E	E	E	E	E	E	0.28 *	5	E		E
Natural gas	42	* 5	E *	E	E	E	E	E	4 *	6.5 *	E	E	0.28 *	5	E	1 *	E
Other fuel (including heating oil)	43	* 5	E *	E	4 *	E	E	E	4 *	6.5 *	E	E	E	5	E		E
Sewer and refuse, residential	44	E	E	6 *	E	E	E	E	E	6.5	E	E	0.28 *	5 *	E		E
<b>Finance, Insurance and Real Estate</b>																	
Service charges of banking institutions	45	5 *	E	E	E	E	E	E	E	E	E	E		E	E		E
Insurance services	46	E	E	E	E	E	E	E	E	E	E	E	2.75 *	E	E		E
Investment counseling	47	5	E	E	E	E	E	E	E	E	E	E		E	E		E
Loan broker fees	48	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Property sales agents (real estate or personal)	49	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Real estate management fees (rental agents)	50	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Real estate title abstract services	51	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Tickertape reporting (financial reporting)	52	E	E	E	E	E	E	5 *	E	E	E	E		E	E		E
<b>Services</b>																	
<b>Personal Services</b>																	
Barber shops and beauty parlors	53	5	E	E *	E	E	E	E	E	E	E	E		E *	E		E
Carpet and upholstery cleaning	54	5	E	E	4	E	E *	E	E	6.5 *	E	E		E	E		E
Dating services	55	5	E	E	E	E	E	E	E	E	E	E		E	E		E
Debt counseling	56	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Diaper service	57	5	5.3	E	4	E	E *	E	E	E	7	E *		5	E		E
Income from funeral services	58	* E *	5.3 *	E	4 *	E	E	E	6 *	E	E	E		E *	E		E
Fishing and hunting guide services	59	E	E	E	E	E	E	E	E	E	E	E		E *	E		E
Garment services (altering & repairing)	60	5	5.3	E	4	E	E *	E	E	6.5	E	E		E *	E		E
<b>Personal Services (continued)</b>																	
Gift and package wrapping service	61	5	5.3	E	4	E	E	E	E *	E	E	E		5	E		E
Health clubs, tanning parlors, reducing salons	62	5 *	5.3 *	E	E *	E	E	E	E	6.5 *	E	4.23 *		5	E		E
Laundry and dry cleaning services, coin-op	63	5	E *	E	4	E	E	E	E	E	E	E		E *	E		E

# State By State Analysis of Services Taxable Versus Exempt

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ
Laundry and dry cleaning services, non-coin op	64	5	5.3	E	4	E	5 *	E	E	6.5	7	E		E	E		E
Massage services	65	5 *	E	E	E	E	E	E	E	6.5	E	E		E	E		E
900 Number services	66	5 *	E	6 *	E	6 *	5	5 *	E	E	E *	E		5 *	E	6 *	6
Personal instruction (dance, golf, tennis, etc.)	67	E *	E	E	E	E	E	E	E	E	E	E		E	E		E
Shoe repair	68	5	5.3	E	4	E	E	E	6 *	E	7	E		E *	E		E
Swimming pool cleaning & maintenance	69	5	5.3 *	E	E	E	E	E	E	6.5 *	E	E		E	E		6
Tax return preparation	70	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Tuxedo rental	71	5	5.3	6 *	4	E	5	E	6 *	E	7	E *		5	6.5 *		E
Water softening and conditioning	72	5	5.3	E	E *	E	E	E	6	E	E	E		5	E		E
<b>Business Services</b>																	
Sales of advertising time or space:																	
Billboards	73	E	E	E	E	E	E	E *	E	E	E	E		E *	E		E
Radio & television, national advertising	74	E	E	E	E	E	E	E *	E	E	E	E		E	E		E
Radio & television, local advertising	75	E	E	E	E	E	E	E *	E	E	E	E		E	E		E
Newspaper	76 *	E	E	E	E	E	E	E *	E	E	E	E		*	E		E
Magazine	77 *	E	E	E	E	E	E	E *	E	E	E	E		E	E		E
Advertising agency fees (not ad placement)	78	E	E	E	E	6 *	5 *	E	6 *	E *	E	E		E *	E		E
Armored car services	79	5	E	E	E	E	5	E	E	6.5	E	E		E	E		E
Bail bond fees	80	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Check & debt collection	81	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Commercial art and graphic design.	82 *	E *	E	E	E	6	E	E	6 *	6.5 *	E	E		5 *	E		6
Commercial linen supply	83	5	5.3	E	4	E	5	E	6 *	6.5	7	E *		5	E		E
Credit information, credit bureaus	84	E	E	E	E	E	5	E	E	E	E	E		E	E		E
Employment agencies	85	5 *	E	E	E	E	E	E	E	E	E	E		E	E		E
Interior design and decorating	86 *	5	E *	E	E *	E	E *	E	E	E	E	E		E	E		E
Maintenance and janitorial services	87	5	E *	E	E	E	5 *	E	E	6.5	E	E		5	E		6
Lobbying and consulting	88	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Marketing	89	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Packing and crating	90	5 *	5.3	E	E *	E	E	E *	E	E	E	E		E *	E		E
Exterminating (includes termite services)	91	5	5.3	E	E	E	E	E	E	6.5	7	E		5	E		6
Photocopying services	92	5	5.3	6	4	6 *	5	5	6 *	6.5	7 *	E		5 *	6.5		6
Photo finishing	93	5	5.3	6	4	6 *	5	5	6 *	6.5	7	4.23 *		5 *	6.5		6
Printing	94 *	5	5.3	6	4 *	6 *	5	5 *	6 *	6.5	7 *	4.23		5 *	6.5		6
Private investigation (detective) services	95	5	E	E	E	E	5	E	E	6.5	E	E		E	E		E
<b>Business Services (continued)</b>																	
Process server fees	96	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Public relations, management consulting	97	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Secretarial and court reporting services	98	E	E	E	E	E	E *	E	E	E	E	E		E	6.5 *		E
Security services	99	5	E	E	E	E	5	E	E	6.5 *	E	E		5	E		E
Sign construction and installation	100	5	5.3	E	E *	6 *	5 *	5 *	6 *	E	7 *	E		E *	E		E

# State By State Analysis of Services Taxable Versus Exempt

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ
Telemarketing services on contract	101	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Telephone answering service	102	5	5.3	E	E	E	5	E	E	E	7	E		E	E		6
Temporary help agencies	103	5 *	E	E	E	E	E	E	E	E	E	E		E	E		E
Test laboratories (excluding medical)	104	5 *	E	E	E	E	E	E	E	E	E *	E		E	E		E
Tire recapping and repairing	105 *	5	5.3	6 *	4	E	E	E	E	E *	7	E *		5 *	E		6
Window cleaning	106	5 *	E	E	E	E	5	E	E	6.5	E	E		E	E		6
<b>Computer:</b>																	
Software - package or canned program	107	5	5.3	6	4	6	5	5	6	6.5	7	4.23		5	6.5 *		6
Software - modifications to canned program	108	E	5.3	E	2 *	6	5	E *	E *	6.5 *	7	4.23		5	E		E
Software - custom programs - material	109	E	5.3	E *	2 *	E	E	E	6 *	6.5 *	7	E		5	E		E
Software - custom programs - professional serv.	110	E	5.3	E *	2 *	E	E	E	E	E	7	E		5 *	E		E
Information services	111	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Data processing services	112	E	E	E *	E	E	E	E	E	E	E	E		E	E		E
Mainframe computer access and processing serv.	113	E	E	E	E	E	E	E	E	E	E	E		E	E		E
<b>Automotive Services</b>																	
Automotive washing and waxing.	114	5	5.3	E	E *	E *	E	E	E	6.5	7	E		5	E		6
Automotive road service and towing services	115	5	5.3 *	E	E *	E	E	E	E	6.5	E *	E		5	E		6
Auto service. except repairs, incl. painting & lube	116	5	5.3	E	4	E *	E	E	E	6.5 *	7	E		E *	E		6
Parking lots & garages	117	5	E	E	4	E	E	E	E *	6.5 *	7	E		E	E		E
Automotive rustproofing & undercoating.	118	5	5.3	E	4	E *	E *	E	E	6.5	7	E		5	6.5 *		6
<b>Admissions &amp; Amusements</b>																	
Pari-mutuel racing events.	119	5	5.3	15 *	E *	E	10 *	E	E	6.5	7	4.23	1 *	5	E		E
Amusement park admission & rides	120	5	5.3	6 *	4	E	10 *	E	E	6.5	7	4.23	0.003 *	5 *	E		6
Billiard parlors	121	5	5.3	E	4 *	E	10 *	E	E	6.5	7	4.23		5	E		E
Bowling alleys	122	5	5.3	E	4	E	E	E	E	6.5	7	4.23		5	E		E
Cable TV services	123	5	5.3	E	E	6 *	5 *	E	E	6.5	7	E		5	E		E *
Circuses and fairs -- admission and games	124	5 *	5.3	6	4	E	10 *	E	E	6.5	7 *	4.23		5 *	E		6
Coin operated video games	125	5	5.3	E	E	E	10 *	E	E	6.5	E	4.23	E *	E *	E		E
Admission to school and college sports events	126	5 *	5.3	E	E	E	10	E	E	6.5 *	7 *	4.23		5 *	E		6
Membership fees in private clubs.	127	5	5.3	E	4 *	E	E	E	E	6.5 *	E	4.23		5 *	E		E
Admission to cultural events	128	5	5.3	6	E	E	10 *	E	E	6.5 *	E *	4.23		5	E		6
<b>Admissions &amp; Amusements (continued)</b>																	
Pinball and other mechanical amusements	129	5	5.3	E	E	E	10 *	E	E	6.5	E	4.23		E *	E *		E
Admission to professional sports events	130	5	5.3	6	4	E	10	E	E	6.5 *	7 *	4.23	5 *	5	E		6
Rental of films and tapes by theaters	131 *	E	E	E *	4 *	E	E	E	E *	E	7	E	E	E	E		E
Rental of video tapes for home viewing	132	5	5.3	6	4	6 *	5 *	5	6 *	6.5	7	E *	E	5	6.5 *		6
<b>Professional Services</b>																	
Accounting and bookkeeping	133	E	E	E	E	E	E	E	E	E	E	E		E	E		E

# State By State Analysis of Services Taxable Versus Exempt

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ
Attorneys	134	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Dentists	135	* E	E	E	E	E	E	E	E	E	E	E		E	E		E
Engineers	136	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Land surveying	137	E	E	E	E	E	E	E	E	E	E	E		* E	E		E
Medical test laboratories	138	E	* E	E	E	E	E	E	E	E	E	E		E	E		E
Nursing services out-of-hospital	139	E	E	E	E	E	E	E	E	E	E	E		E	E		E
Physicians	140	* E	E	E	E	E	E	E	E	E	E	E		E	E		E
<b>Leases and Rentals</b>																	
Personal property, short term (generally)	141	5	5.3	6 *	4 *	E *	5	5	6 *	6.5	7	4.23 *		5	6.5 *		6
Personal property, long term (generally)	142	5	5.3	6 *	4 *	E *	5	5	6 *	6.5	7	4.23 *		5	6.5 *		6
Bulldozers, draglines and const. mach., short term	143	5 *	5.3	6 *	4 *	E *	5	5 *	6 *	6.5	7	4.23		5	6.5 *		6
Bulldozers, draglines and const. mach., long term	144	5 *	5.3	6 *	4 *	E *	5	5 *	6 *	6.5	7	4.23		5	6.5 *		6
Rental of hand tools to licensed contractors.	145	5 *	5.3	6	4	E *	5	5 *	6 *	6.5	7	4.23		5	6.5 *		6
Short term automobile rental	146	* 5 *	5.3 *	E	4 *	10 *	12 *	5	6 *	6.5	5 *	4.23		5 *	6.5 *		6
Long term automobile lease	147	E *	5.3	E	4	6 *	5	5	6 *	6.5	5	4.23		5 *	6.5 *		6
Limousine service (with driver)	148	5	E	E	E	E	E *	E *	E *	E	E	E		E *	E		E
Aircraft rental to individual pilots, short term	149	5 *	5.3	6 *	4	E *	5	5	6 *	6.5	3	4.23		5	6.5 *		6
Aircraft rental to individual pilots, long term	150	E *	5.3	6 *	4	E *	5 *	5	6 *	6.5	3	4.23		5	6.5 *		6
Chartered flights (with pilot)	151	E	E	E	E	E	E	5	E *	E	E	4.23		E	E *		E
Hotels, motels, lodging houses	152	* 5 *	5.3	6	4 *	7 *	5 *	5.7 *	6 *	6.5 *	7 *	4.23	4 *	5 *	T *	8 *	6
Trailer parks - overnight	153	5 *	E	E	4	7	E	E	E	6.5	7	4.23	4 *	E *	T *		E
<b>Fabrication, Installation and Repair Services</b>																	
Custom fabrication labor	154	5 *	5.3	6	4	6	5 *	5	4 *	6.5	7	E		5 *	6.5		6
Repair material, generally	155	5	5.3	6	4	6	5 *	5	4	6.5	7	4.23		5	6.5		6
Repair labor, generally	156	* 5 *	5.3	E *	4	E *	E	E *	E *	E *	7	E *		E *	E *		6
Labor charges on repair of aircraft	157	5	5.3	E	4	E	E	E	E *	E	7	E		E *	E *		6
Labor charges - repairs to interstate vessels	158	5 *	E *	E	E	E	E	E	E *	E	5	E		E *	E *		E
Labor charges - repairs to intrastate vessels	159	5	5.3	E	4	E	E	E	E *	E	5	E		E *	E *		E
Labor - repairs to commercial fishing vessels	160	5	5.3 *	E	E	E	E	E	E	E	E	E		E *	E *		E
Labor charges on repairs to railroad rolling stock	161	5	E	E	4	E	E	E	E *	E	E	E		E	E *		6
<b>Fabrication, Installation and Repair (continued)</b>																	
Labor charges on repairs to motor vehicles	162	5	5.3	E	4	E	E	E	E *	E	7	E		E *	E *		6
Labor on radio/TV repairs; other electronic equip.	163	5	5.3	E	4	E *	E	E	E *	E	7	E		E *	E *		6
Labor charges - repairs other tangible property	164	5	5.3	E	4	E	E	E	E *	E	7	E		E *	E *		6
Labor - repairs or remodeling of real property	165	5 *	5.3	E	E	E	E	E	E	E	E *	E		E	E *		6
Labor charges on repairs delivered under warranty	166	E	E *	E	4 *	E	E	E	E	E	E	E		E *	E *		E
Service contracts sold at the time of sale of TPP.	167	5	5.3	E	4 *	E *	E *	E	E *	E *	7	E		5 *	E *		6
Installation charges by persons selling property	168	* E *	5.3	E *	4 *	E *	E *	E	E *	6.5	7 *	E *		5	E *		6
Installation charges - other than seller of goods	169	* E *	5.3	E	E *	E *	E *	E	E	6.5	7 *	E		5	E		6

# State By State Analysis of Services Taxable Versus Exempt

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ
Custom processing (on customer's property)	170	E *	5.3	6	4	6 *	5 *	E	E	6.5 *	7 *	E		5	E		6
Custom meat slaughtering, cutting and wrapping	171	E *	5.3	E	4,3 *	E	E	E	E	E	7	E		E *	E		E
Taxidermy	172	5	5.3	E	E	6 *	5	5	4	6.5	E	E		5	6.5		6
Welding labor (fabrication and repair)	173	* 5	5.3	6 *	4	6 *	5 *	E	E *	6.5 *	7	E		5 *	E *		6
<b>OTHER TAXED SERVICES</b>																	
Do you impose sales tax on other services not listed?	174	* 5 *	5.3 *			No	Yes *	No	No	Yes	7 *			5 *	No *	8 *	Yes
	175	*															
	176	* Indiana imposes a three dollar (\$3) per person river boat gambling admission fee.															
<b>USE TAX ON SERVICES</b>																	
Do you tax the use of services in the state?	177	* Yes	No	No	Yes	Yes	Yes	Yes *	Yes *	Yes	No	No *		Yes	No *		Yes
If yes, at what rate?	178	5			4	6 *	5	5	4	6.5				5			6
Who is liable for use tax payment? (B)uyer or (S)eller	179	Use *			B *	B *	B/S *	B	S	B *	B	B/S		B			B
Rules for determining the location of services?	180					No				Yes							
Exempt sales of services sold to government entities?	181	Yes	Yes	Yes	Yes	Yes	Yes	N/A	*	Yes *	Yes	Yes	No	5 *	*	*	Yes
Exempt sales of services sold to nonprofit entities?	182	*	No	Yes	No	*	Yes	N/A	*	Yes *	No	Yes	No	5 *	*	*	Yes
Exempt sales of services sold to federally chartered banks?	183	*	Yes	Yes	No	No	No	N/A	*	Yes	No	Yes	No	5 *	*	*	Yes
Is the tax on services imposed on (S)eller or (B)uyer?	184	B	B/S	* B S *	S *	B *	B *	S *	Cer *	B	S *	S	S	B			B
<b>ADDITIONAL SALES/USE TAX QUESTIONS</b>																	
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) please explain.	185	* No *	No *	No *	No *	Yes *	No *	No *	Yes	No *	No *	Yes *	Yes *	Yes *	Yes *		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 *	Yes *	No	* Yes *	* Yes *		Yes
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.	187	* Yes *	Yes *	No	No *	Yes *	No *	Yes *	Yes *	No	Yes *	Yes *	Yes *	Yes *	Yes *		No
<b>TAXATION OF ONLINE SERVICES QUESTIONS</b>																	
Does your state impose the sales tax or other gross receipts tax on businesses providing access to online services (i.e., Internet Service Provider) (Yes/No)?	188	* The	Iowa is	N/A	No	No	No	Yes		No	No	Yes	Yes	* No *	* No *	Yes	No
What is the tax rate and who is responsible for remitting the tax?	189	No						5 *	Provider.			4.23 *	The pr	* Th	* Seller mus	* Unc	
Does your state impose the sales tax on other gross receipts tax on businesses providing information distributed through an online service (i.e., Lexis, CCH online) (Yes/No)?	190	No		N/A	No *	No	No	No		No	No	No	No	No	No	No	No
What is the tax rate and who is responsible for remitting	191	N/A															N/A

# State By State Analysis of Services Taxable Versus Exempt

the tax?

	#	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ																
<b>Totals</b>																																	
Agricultural Services	5	2	2	0	0	0	0	0	0	2	2	0	0	0	0	0	1																
Industrial and mining services	4	0	2	0	1	0	0	0	1	0	4	0	0	1	0	0	0																
Construction	4	3	0	0	0	0	0	0	0	0	4	0	1	2	0	0	0																
Utilities	16	15	10	11	11	9	5	9	12	15	8	8	12	14	0	8	9																
Transportation	9	2	2	0	0	0	1	0	0	0	1	2	0	0	0	0	1																
Storage	6	3	0	0	2	0	0	0	0	1	5	0	0	0	0	0	5																
F.I.R.E.	8	2	0	0	0	0	0	1	0	0	0	0	1	0	0	0	0																
Personal services	20	15	10	2	9	1	3	1	4	6	4	1	0	6	1	1	2																
Business services	34	18	9	4	5	6	13	4	7	11	8	2	0	9	4	0	9																
Computer services	6	0	3	0	3	1	1	0	1	2	3	1	0	3	0	0	0																
Automotive services	5	5	4	0	3	0	0	0	0	5	4	0	0	3	1	0	4																
Admissions and amusements	14	13	13	6	8	2	11	1	1	13	10	11	3	11	1	0	6																
Professional services	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																
Leases	4	3	1	1	2	2	1	2	1	2	2	3	2	1	2	1	1																
Fabrication, repair and installation	19	14	16	3	13	4	4	2	2	6	14	0	0	7	2	0	14																
Miscellaneous	2	1	1	0	0	0	0	0	0	0	1	0	0	1	0	1	0																
<b>Non-exempt entries</b>	<b>164</b>	<b>96</b>	<b>73</b>	<b>27</b>	<b>57</b>	<b>25</b>	<b>39</b>	<b>20</b>	<b>29</b>	<b>63</b>	<b>70</b>	<b>28</b>	<b>19</b>	<b>58</b>	<b>11</b>	<b>11</b>	<b>52</b>																
<b>Repair labor, generally</b>	*	4	*	4	E	*	4	E	*	E	*	E	*	E	*	E	*																
Short Form Rating, high repair	24	6	20	#	15	15	4	4	10	#	6	6	10	#	4	4	5	5	16	#	15	#	4	4	2	2	13	#	3	3	1	1	11
Short Form Rating, low repair	25	6	21	#	16	16	4	4	11	#	6	6	10	#	4	4	5	5	16	#	16	#	4	4	2	2	13	#	3	3	1	1	12

# State By State Analysis of Services Taxable Versus Exempt

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT
<b>Basic Sales Tax Rate</b>		5 *	4	4 *	5	5 *	4.5 *	0 *	6	7	5	4 *	6 *	6.3	5	5
<b>Agricultural Services</b>																
Soil prep., custom baling, other ag. services	1	E	E *	E	E	E	E		E	E	E	E	E	E	E	E
Veterinary services (both large and small animal)	2 *	5	E *	E	E	E	E		E	E	E	4	E	E	E	E
Horse boarding and training (not race horses)	3	E	4	E	E	E	E		E	E	E	4	6 *	E	E	E
Pet grooming	4 *	5	4	E	E	E	E		6	E	E	4	6 *	6.3	4.88 *	E
Landscaping services (including lawn care)	5 *	5	4 *	E	E *	5 *	E		6 *	E	E	4	E	6.3 *	E	E
<b>Industrial and Mining Services</b>																
Metal, non-metal and coal mining services	6	5 *	E	E	E *	E	E		E	E	E	4	E	E	E	E
Seismograph & Geophysical Services	7	5	E *	E	E *	E	E		E	E	E	4	E	E	E	E
Oil Field Services	8	5	E *	E	E *	E	E		E	E	E	3	E	2.4 *	4.88 *	E
Typesetting service; platemaking for the print trade	9	5	E	E *	E	E	E		E	E	E	4	6 *	6.3 *	T *	E
<b>Construction</b>																
Gross Income of Construction Contractors	10 *	5 *	E *	E	E *	E	E		E	E	E	4 *	E	6.3 *	E	E
Carpentry, painting, plumbing and similar trades.	11 *	5 *	E *	E	E *	E *	E		E	E	E	4 *	6 *	6.3 *	E *	E
Construction service (grading, excavating, etc.)	12	5 *	E *	E	E	E	E		E	E	E	4 *	E	6.3 *	E	E
Water well drilling	13	5 *	E	E	E *	E	E		E	E	E	4 *	E	E *	E	E
<b>Transportation Services</b>																
Income from intrastate transportation of persons	14	5 *	E	E	E	E	4.5		E	E	E	4	E	E	4.88 *	E
Local transit (intra-city) buses	15	5 *	E	E *	E	E *	E		E	E	E	E	E	E	E	E
Income from taxi operations	16	5 *	E	E	E	E	4.5		E	E	E	4	E	E	E	E
Intrastate courier service	17	5 *	E *	E	E	E	E		E	E	E	4	E	E	E	E
Interstate air courier (billed in-state)	18	E	E	E	E	E	E		E	E	E	E	E	E	E	E
<b>Storage</b>																
Automotive storage	19 *	5 *	4 *	E	E	E	4.5		E *	E	E	4	6 *	6.3	E	E
Food storage	20 *	E *	4	E	E	E	E		E *	E	E	4	E	E	E	E
Fur storage	21 *	5	4	E	E	E	E		E *	E	E	4	E	6.3	E	E
Household goods storage	22 *	5	4	E	E	E	E		E *	E	E	4	E	E	E	E
Mini -storage	23 *	5	4 *	E	E	E	E		E *	E	E	4	E	E	E	E
Cold storage	24 *	5	4	E	E	E	E		E *	E	E	4	E	E	E	E
Marina Service (docking, storage, cleaning, repair)	25 *	5	4 *	E *	E	5 *	E		6 *	E *	E *	4	6 *	E	4.88 *	E
Marine towing service (incl. tugboats)	26	5	E *	E	E	E	E		E	E	E	4	E	E	E	E
Travel agent services	27	E *	E	E	E	E	E		E	E	E	E	E	E	E	E
Packing and crating	28	5	E *	E	E	E *	E		E *	E	E	4	E	E	E *	E
<b>Utility Service - Industrial Use</b>																
Intrastate telephone & telegraph	29	5	4	3 *	5	5 *	4.5		6	7	5 *	4	6	6.3	4.88	4.36

# State By State Analysis of Services Taxable Versus Exempt

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	
Interstate telephone & telegraph	30	4.3 *	E	E	E	5 *	4.5		6	7	E	E	6 *	6.3 *	E	4.36	
Cellular telephone services	31	5 *	4 *	3 *	5	5	4.5		6	7	5 *	L	4	6 *	6.3 *	4.88	4.36
Electricity	32	5	4 *	3 *	E	E *	4.5	*	6 *	7 *	E *		4 *	6 *	6.3 *	E *	5 *
Water	33	5 *	E *	E *	E	E *	E		E	7 *	E		E	6 *	E	E *	E
Natural gas	34	5	4	3 *	2 *	E *	4.5		6 *	7 *	E *		4	6 *	6.3 *	E	5 *
Other fuel (including heating oil)	35	5	4	1 *	E *	5	4.5		6 *	7 *	E *		4	6 *	6.3 *	E	5 *
Sewer and refuse, industrial	36 *	5 *	4 *	E	E	E	E		E	E	E		4 *	E	6.3 *	E	E
<b>- Residential Use</b>																	
Intrastate telephone & telegraph	37	5 *	4	3 *	5	5 *	4.5		6 *	7	5 *		4	6	6.3	5	4.36
Interstate telephone & telegraph	38	4.3 *	E	E	E	5 *	4.5		6	7	E		E	6 *	6.3 *	E	4.36
Cellular telephone services	39	5 *	4 *	3 *	5	5	4.5			7	5 *	L	4	6 *	6.3	5	4.36
Electricity	40	5	E *	3 *	E	E *	E	*	E	E *	E *		4 *	E	E *	2	E *
Water	41	5	E *	E *	E	E *	E		E	E *	E		E	6	E	E	E
Natural gas	42	5	E *	3 *	2	E *	E		E	E *	E		4	E	E *	2	E *
Other fuel (including heating oil)	43	5	E *	4 *	E *	5	E		E	E *	E *	M	4	E	6.3 *	2	E *
Sewer and refuse, residential	44 *	5 *	4 *	E	E	E	E		E	E *	E		4 *	E	6.3 *	E	E
<b>Finance, Insurance and Real Estate</b>																	
Service charges of banking institutions	45	5	E	E	E	E	E		E	E	E		E *	E	E *	E	E
Insurance services	46	E *	E	E	E	E	E		E	E	E		4 *	E	6.3 *	E	E
Investment counseling	47	5	E	E	E	E	E		E	E	E		4	E	E	E	E
Loan broker fees	48	E *	E	E	E	E	E		E	E	E		4 *	E	E	E	E
Property sales agents (real estate or personal)	49	5	E	E	E	E	E		E	E	E		4	E	E	E	E
Real estate management fees (rental agents)	50	5	4 *	E	E	E	E		E	E	E		4	E	E	E	E
Real estate title abstract services	51	5	4 *	E	E	E	E		E	E	E		4	E	E	E	E
Tickertape reporting (financial reporting)	52	5	E *	E	E	E	E		E	E	E		4	E	6.3	E	E
<b>Services</b>																	
<b>Personal Services</b>																	
Barber shops and beauty parlors	53	5	E *	E	E	E	E		E	E	E		4	E	E	E	E
Carpet and upholstery cleaning	54	5	E	E *	E	*	E		6	E	E		4	6 *	6.3	E *	E
Dating services	55	5	4 *	E	E	E	E		E	E	E		4	E	6.3 *	E	E
Debt counseling	56	5 *	E	E	E	E	E		E	E	E		4	E	E	E	E
Diaper service	57	5	E	4 *	E	5	E		E	E	5		4	6	6.3	4.88	E
Income from funeral services	58 *	5	E	4 *	E	E	E		E	E	E *		4	6 *	E	4.88 *	E *
Fishing and hunting guide services	59	5	E	E	E	E	E		E	E	E		4	6	E	4.88	E
Garment services (altering & repairing)	60	5	E *	E	E	5	E		E	E	E *		4	6 *	6.3	4.88	E
<b>Personal Services (continued)</b>																	
Gift and package wrapping service	61	5	E *	E	E	E	E		6	E	E *		4	E	E *	4.88 *	E
Health clubs, tanning parlors, reducing salons	62	5	E *	E	E	5 *	E		E	E	5 *	S	4	6 *	6.3 *	E *	5 *
Laundry and dry cleaning services, coin-op	63	5	E	E	E	E	E		E	E	E *		E *	E	E	E	E



# State By State Analysis of Services Taxable Versus Exempt

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT
Laundry and dry cleaning services, non-coin op	64	5	E	4 *	E	E	E		6 *	E	5 *	4	6	6.3	4.88	E
Massage services	65	5	E *	E	E	E	E		E	E	E	4	6	6.3 *	E	E
900 Number services	66 *	5 *	4 *	E *	E	5	T		6 *	7	10 * E	4 *	6	6.3	E	E
Personal instruction (dance, golf, tennis, etc.)	67	5	E	E	E	E	E		E	E	E	4	E *	E	E	E
Shoe repair	68	5	E	E *	E	5	E		E	E	E	4	6	6.3	4.88	E
Swimming pool cleaning & maintenance	69	5	4	E	E	5 *	E		E *	E	E	4	E *	6.3	E *	E
Tax return preparation	70	5	E	E	E	E	E		E	E	E	4	E *	E	E	E
Tuxedo rental	71	5	4	4 *	5 *	5	4.5		6	E	5	4	6	6.3	4.88	5
Water softening and conditioning	72	5	4	E	E *	E *	E		6	E	E	4	E	E *	E *	E
<b>Business Services</b>																
Sales of advertising time or space:																
Billboards	73	5	E	E	E	E	E		E	E	E	E *	E	E	E	E
Radio & television, national advertising	74	E *	E	E	E	E	E		E	E	E	E	E	E *	E *	E
Radio & television, local advertising	75	5	E	E	E	E	E		E	E	E	E	E	E *	E *	E
Newspaper	76	5	E	E *	E	E	E		E	E	E	E	E	E	E	E
Magazine	77	5	E	E *	E	E	E		E	E	E	E	E	E *	E	E
Advertising agency fees (not ad placement)	78	5	E	E	E	E	E		E *	E	E	4	E	E *	E	E
Armored car services	79	5	4	E	E	5	E		E	E	E	4	E	6.3	E	E
Bail bond fees	80	E *	E	E	E	E	E		E	E	E	E *	E	E	E	E
Check & debt collection	81	5	E	E	E	E	E		6	E	E	4	E	6.3	E	E
Commercial art and graphic design.	82 *	5	4	T	E	E *	E		6	7	E	4	E *	6.3	4.88	5
Commercial linen supply	83	5	E	4 *	5 *	5 *	4.5		6	E *	5	4	6	6.3	4.88	E
Credit information, credit bureaus	84	5	4	E	E	E	E		6	E	5 *	4	E	6.3	E	E
Employment agencies	85	5	E *	E	E	5 *	E		6	E	E	4	E	E	E	E
Interior design and decorating	86	5	4	E *	E	E *	E		E *	E	E	4 *	E *	E	E *	E
Maintenance and janitorial services	87 *	5	4	E	E	5	E		6	E	E	4	E	6.3 *	E	E
Lobbying and consulting	88	5	E	E	E	E	E		6 *	E	E	4	E	E	E	E
Marketing	89	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Packing and crating	90	5	E *	E	E	E *	E		E *	E	E	4	E	E	E *	E
Exterminating (includes termite services)	91	5	4 *	E	E	5	E		6	E	E	4	E	6.3	E	E
Photocopying services	92	5	4	4 *	5	5	4.5		6	7	5	4	6	6.3	4.88	5
Photo finishing	93	5	4	4 *	5 *	5	4.5		6	7 *	E	4	6	6.3	4.88	5
Printing	94	5	4	4 *	5	5	4.5		6	7	5 *	4	6	6.3	4.88	5 *
Private investigation (detective) services	95	5	4	E	E	5	E		E	E	E	4	E	6.3	E	E
<b>Business Services (continued)</b>																
Process server fees	96	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Public relations, management consulting	97	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Secretarial and court reporting services	98	5	E *	E	E	E	E		6 *	E	E	4	E	E	E	E
Security services	99	5	4	E	E	5	E		E *	E	E	4	E	6.3	E	E
Sign construction and installation	100	5	4	T, E *	E *	5 *	E		6 *	7 *	5 *	4	6 *	E *	E *	T *

# State By State Analysis of Services Taxable Versus Exempt

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT
Telemarketing services on contract	101	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Telephone answering service	102	5	4	E	E	E *	E		6	7	5 *	S 4	E	6.3	E	E
Temporary help agencies	103	5	E *	E	E	5 *	E		6 *	E	E	4	E	E	E	E
Test laboratories (excluding medical)	104	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Tire recapping and repairing	105	5	4	E *	E *	5	E		* 6	E	E	4	6	E *	4.88	E
Window cleaning	106	5	4	E	E	5 *	E		6	E	E	4	E	6.3	E	* E
<b>Computer:</b>																
Software - package or canned program	107	5	4	4 *	5	5 *	4.5		6	7	5	4	6	6.3 *	4.88	5
Software - modifications to canned program	108 *	5	4 *	4 *	E	5 *	4.5		E	7	5	4	6	6.3	E *	5
Software - custom programs - material	109 *	5	4 *	E *	E	E *	4.5		E	7	5	4	6	6.3	E	T *
Software - custom programs - professional serv.	110	5	E	E *	E	E *	E		E	E	5 *	4	6 *	6.3 *	E	E
Information services	111 *	5	4 *	E	E	5 *	E		6	E	5 *	4	E	6.3 *	E	E
Data processing services	112	5	4	E	E	5	E		6	E	E	4	E	6.3	E	E
Mainframe computer access and processing serv.	113	5	E		E	E *	E		6	7 *	E	4	E	6.3	E	E
<b>Automotive Services</b>																
Automotive washing and waxing.	114	5	4 *	E	E *	5 *	E		6	E	E	4	6 *	E	4.88	E
Automotive road service and towing services	115 *	5	4	E	E *	E *	E		6 *	E	E	4	6 *	E	E *	E
Auto service. except repairs, incl. painting & lube	116	5	4	E	E *	5 *	E		6	E	E	4	6	E *	4.88	E
Parking lots & garages	117	5 *	4 *	E	E	E	4.5		E	E	E	4	6 *	6.3 *	E	E
Automotive rustproofing & undercoating.	118	5	4	E	E *	5	E		6	E *	E *	T 4	6 *	E	4.88	E
<b>Admissions &amp; Amusements</b>																
Pari-mutuel racing events.	119	5 *	E	3 *	5	E *	15 *	4.59 *	E *	T *	E	4 *	6	6.3	4.88	5
Amusement park admission & rides	120	5	4 *	3 *	5	E *	4.5		E *	E	5 *	S 4	6	6.3	4.88	5
Billiard parlors	121	5	E	E	5	E *	4.5		E	E	E *	S 4	6 *	6.3 *	4.88	5 *
Bowling alleys	122	5	E	E	5	E *	4.5		E	E	5 *	S 4	6	6.3	4.88	5
Cable TV services	123	5	E	E *	E *	E *	E		* E *	7 *	5	4	6 *	6.3	E	5
Circuses and fairs -- admission and games	124	5	4 *	3 *	5	E *	4.5		E *	E	5 *	R 4	6 *	6.3	4.88	5
Coin operated video games	125	5	E	E	4 *	E *	E		* E	E	E	4	E	E *	E	E *
Admission to school and college sports events	126 *	5 *	4 *	3 *	E	E *	4.5		E *	E	5 *	C E	6 *	E	4.88	E
Membership fees in private clubs.	127	5	4 *	E	5	5 *	4.5		E *	E	5 *	E 4	6	6.3 *	E *	5 *
Admission to cultural events	128	5 *	E *	3 *	5	E *	4.5		E *	E	5	4	6	6.3	4.88	5
<b>Admissions &amp; Amusements (continued)</b>																
Pinball and other mechanical amusements	129	5	E	E	4 *	E *	4.5		* E	E	E	4	E	6.3 *	E *	E *
Admission to professional sports events	130	5 *	4 *	3 *	5	E *	4.5		E *	E	5	4	6	E	4.88	5
Rental of films and tapes by theaters	131	E *	4	E	E	E *	E		E	E	E	E	6	E *	E *	E
Rental of video tapes for home viewing	132	5	4	4 *	5	5 *	4.5		6	7 *	5	4	6	6.3	4.88	5
<b>Professional Services</b>																
Accounting and bookkeeping	133	5	E	E	E	E	E		E *	E	E	4	E	E	E	E

# State By State Analysis of Services Taxable Versus Exempt

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT
Attorneys	134	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Dentists	135	5	E	E	E	E	E		E	E	E	E	E	E	E	E
Engineers	136	5	E	E	E	E	E		E	E	E	4	E	E	E	E
Land surveying	137	5	E	E	E	E	E		E	E	E	4	E	6.3	E	E
Medical test laboratories	138	5	E	E	E	E	E		E	E	E	E	E	E	E	E
Nursing services out-of-hospital	139	5	E	E	E	E	E		E	E	E	E	E	E	E	E
Physicians	140	5	E	E	E	E	E		E	E	E	E	E	E	E	E
<b>Leases and Rentals</b>																
Personal property, short term (generally)	141	* 5	* 4	4 *	5 *	5 *	4.5		6	7 *	5 *	4	6	6.3 *	4.88	5 *
Personal property, long term (generally)	142	* 5	* 4	4 *	5 *	5 *	4.5		6	7 *	5 *	4	6	6.3 *	4.88	5 *
Bulldozers, draglines and const. mach., short term	143	* 5	4	4 *	5	5 *	4.5		6	7 *	5	4	6	6.3	4.88	5
Bulldozers, draglines and const. mach., long term	144	* 5	4	4 *	5	5 *	4.5		6	7 *	5 *	4	6	6.3	4.88	5
Rental of hand tools to licensed contractors.	145	5	4	4 *	5	5 *	4.5		6	7 *	5	4	6	6.3	4.88	5
Short term automobile rental	146	5	* 4 *	8 *	8	5 *	11		6 *	7 *	5 *	4	6	6.3 *	4.88	5 *
Long term automobile lease	147	5	4 *	3 *	E *	5 *	E		6 *	7 *	5 *	E	6	6.3 *	4.88	E
Limousine service (with driver)	148	5	E *	E	E	E	4.5		E *	E	E	4	E	E	E	E
Aircraft rental to individual pilots, short term	149	* 5	4 *	3 *	E *	5	4.5		6	7 *	5	4	6	6.3	4.88	5
Aircraft rental to individual pilots, long term	150	* 5	4 *	3 *	E *	5	4.5		6	7 *	5 *	4	6	6.3	4.88	5
Chartered flights (with pilot)	151	5	E *	E	E	E	E		E	E *	E	4	E	E	E	E
Hotels, motels, lodging houses	152	5	* 4 *	4 *	5	5 *	4.5		* 6	12 *	7	4	6	6 *	7.88 *	9 *
Trailer parks - overnight	153	5	E	E	5 *	E	E		E	E	7	4	6	E	7.88 *	E
<b>Fabrication, Installation and Repair Services</b>																
Custom fabrication labor	154	5	4 *	4 *	E	5 *	E		6 *	7	E *	4	6 *	6.3	4.88 *	5
Repair material, generally	155	* 5	4	1, 4 *	5	5	4.5		6 *	7	5	4	6	6.3 *	4.88 *	5
Repair labor, generally	156	5	4 *	E *	E *	5 *	E		6 *	E *	E *	4	6 *	6.3	4.88 *	E *
Labor charges on repair of aircraft	157	* 5	4 *	E	E	5	E		6 *	E	E	4	E *	E	4.88	E
Labor charges - repairs to interstate vessels	158	5	E	E *	N/A	E	E		6 *	E *	E	4	6 *	E *	4.88	E *
Labor charges - repairs to intrastate vessels	159	5	4	E	E	5	E		6 *	E	E	4	6	E *	4.88	E
Labor - repairs to commercial fishing vessels	160	5	E	E	E	E	E		6 *	E	E	4	6	E	4.88	E
Labor charges on repairs to railroad rolling stock	161	5	4 *	E	E	E *	E		E *	E *	E	4	6	E	4.88	E
<b>Fabrication, Installation and Repair (continued)</b>																
Labor charges on repairs to motor vehicles	162	5	4	E *	E	5	E		6	E	E	4	6	E *	4.88	E
Labor on radio/TV repairs; other electronic equip.	163	5	4	E *	E	5	E		6	E	E	4	6	6.3	4.88	E
Labor charges - repairs other tangible property	164	5	4	E *	E	5	E		6	E	E	4	6	6.3 *	4.88	E
Labor - repairs or remodeling of real property	165	5	4	E	E	E	E		E	E	E	2	E *	6.3 *	E	E
Labor charges on repairs delivered under warranty	166	E *	E *	E	E	E *	E		6	E	E	E	E	6.3 *	E	E
Service contracts sold at the time of sale of TPP.	167	5	4	E	E *	5	E		6	E	5	4	6	6.3 *	4.88 *	E
Installation charges by persons selling property	168	* 5	4 *	E *	5	5 *	E		6 *	E *	E *	4	6	6.3 *	4.88 *	E *
Installation charges - other than seller of goods	169	* 5	4 *	E	E	5 *	E		E	E	E	4	6	E *	4.88 *	E

# State By State Analysis of Services Taxable Versus Exempt

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT
Custom processing (on customer's property)	170	* 5	4 *	E	E	E *	E		6	7 *	E	4	6 *	6.3	E *	E
Custom meat slaughtering, cutting and wrapping	171	5	4 *	E	E	E *	E		E	E	E	4	E	E	E	E
Taxidermy	172	5	4	E	E *	5	E		6	7	E	4	E	6.3	4.88	5
Welding labor (fabrication and repair)	173	5	4	E *	E	5	E		6 *	E *	E *	4	6	6.3	4.88 *	E *
<b>OTHER TAXED SERVICES</b>																
Do you impose sales tax on other services not listed?	174	* 5	*	No	No	*		No		7 *	5 *	B	4 *	6 *	No *	Yes *
	175											4				
	176															
<b>USE TAX ON SERVICES</b>																
Do you tax the use of services in the state?	177	E	* Yes	No	No	Yes	No	No	Yes	Yes	Yes	Yes	No	Yes	Yes	No *
If yes, at what rate?	178	5	4			5		No	6	7	5 *	10	4	6.3 *	4.88	
Who is liable for use tax payment? (B)uyer or (S)eller	179	* S	* User	* S	* B	* User	* B	* N/A	B	* B/S	* B	* User		B	* B	*
Rules for determining the location of services?	180		*	*	N/A	*	Yes	* N/A		*	*		*	*	*	*
Exempt sales of services sold to government entities?	181	No	* Yes	Yes	N/A	Yes	Yes	N/A	Yes	Yes	*	Yes	E	Yes	Yes	Yes *
Exempt sales of services sold to nonprofit entities?	182	* No	* No	* No	N/A	Yes	No	N/A	Yes	No	*	Yes	E	Yes	Yes	Yes *
Exempt sales of services sold to federally chartered banks?	183	No	Yes	Yes	N/A	No	Yes	N/A	Yes	No	*	E	No	6	Yes	No *
Is the tax on services imposed on (S)eller or (B)uyer?	184	* S	* S	* S	N/A	S	* B	S	B	S	* S	S	S	* B	* B	* B
<b>ADDITIONAL SALES/USE TAX QUESTIONS</b>																
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) please explain.	185	* No	* No	* No	No	* No	Yes	* No	* No	* Yes	* No	* B	No	* 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	* No	No	Yes	Yes	Yes	* Yes	* Yes	Yes	No
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.	187	* Yes	* Yes	* Yes	Yes	No	N/Y	* No	Yes	* Yes	* Yes	C	Yes	* Yes	* Yes	Yes *
<b>TAXATION OF ONLINE SERVICES QUESTIONS</b>																
Does your state impose the sales tax or other gross receipts tax on businesses providing access to online services (i.e., Internet Service Provider) (Yes/No)?	188	Yes		* No	Yes	Yes	No		Yes	* No	No	Yes		* Yes	No	No
* (b) . . . located. The service provider is responsible for the collection and remittance of sales tax.																
What is the tax rate and who is responsible for remitting the tax?	189	de 5	* Plus	N/A	5	* 5	* Sales tax. Proc	6			N/A	4	* Seller	6.3	* Seller collects ar	
Does your state impose the sales tax on other gross receipts tax on businesses providing information distributed through an online service (i.e., Lexis, CCH online) (Yes/No)?	190	Yes		* No	No	* Yes	No		Yes	* No	Yes	Yes		* Yes	* No	No
What is the tax rate and who is responsible for remitting	191	5	* Plus	N/A		5	* Sales tax. Proc	6			5	* B	4	* Seller	6.3	* Seller collects ar

# State By State Analysis of Services Taxable Versus Exempt

the tax?

	#	NM	NY	NC	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT
<b>Totals</b>																
Agricultural Services	5	3	3	0	0	1	0	0	2	0	0	4	2	2	1	0
Industrial and mining services	4	4	0	0	0	0	0	0	0	0	0	4	1	2	1	0
Construction	4	4	0	0	0	0	0	0	0	0	0	4	1	3	0	0
Utilities	16	16	9	10	6	8	8	0	8	10	4	12	11	12	7	9
Transportation	9	7	1	0	0	1	2	0	1	0	0	6	1	0	2	0
Storage	6	5	6	0	0	0	1	0	0	0	0	6	1	2	0	0
F.I.R.E.	8	6	2	0	0	0	0	0	0	0	0	7	0	2	0	0
Personal services	20	20	5	4	1	7	1	0	6	1	5	19	11	11	8	2
Business services	34	32	15	4	4	14	4	0	17	6	6	28	6	14	6	4
Computer services	6	6	4	1	0	3	2	0	3	3	4	6	3	6	0	1
Automotive services	5	5	5	0	1	3	1	0	4	0	0	5	5	1	3	0
Admissions and amusements	14	13	7	7	11	2	11	0	1	3	9	12	12	10	9	10
Professional services	8	8	0	0	0	0	0	0	0	0	0	4	0	1	0	0
Leases	4	4	1	1	2	1	2	0	1	1	2	4	2	1	2	1
Fabrication, repair and installation	19	18	16	1	1	12	0	0	15	3	1	18	14	11	15	2
Miscellaneous	2	1	0	0	0	0	0	0	0	1	1	2	1	0	0	0
<b>Non-exempt entries</b>	<b>164</b>	<b>152</b>	<b>74</b>	<b>28</b>	<b>26</b>	<b>52</b>	<b>32</b>	<b>0</b>	<b>58</b>	<b>28</b>	<b>32</b>	<b>141</b>	<b>71</b>	<b>78</b>	<b>54</b>	<b>29</b>
<b>Repair labor, generally</b>		4.8	4 *	E *	E *	5 *	E *	E	6 *	E *	E *	4	5.5 *	6 *	5	E *
Short Form Rating, high repair	24 #	24 #	15 #	7 7	7 7	10 #	7 7	0 0	12 #	6 #	9 9	24	14 #	15 #	10	6 6
Short Form Rating, low repair	25 #	25 #	16 #	7 7	7 7	11 #	7 7	0 0	13 #	6 #	9 9	25	15 #	16 #	11	6 6

# State By State Analysis of Services Taxable Versus Exempt

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
<b>Basic Sales Tax Rate</b>		5 *	6.5 *	6 *	5	4 *		6	
<b>Agricultural Services</b>									
Soil prep., custom baling, other ag. services	1	E	1.83 *	E *	E	E	4	E	
Veterinary services (both large and small animal)	2	E	1.83 *	E *	E	E	5	E	
Horse boarding and training (not race horses)	3	E	1.83 *	6	E *	E	7	E	
Pet grooming	4	E	1.83 *	6	5 *	E	16	E	
Landscaping services (including lawn care)	5	E *	6.5 *	6 *	5 *	E	19	E	
<b>Industrial and Mining Services</b>									
Metal, non-metal and coal mining services	6	E	0.51 *	E *	E	E	6	E	
Seismograph & Geophysical Services	7	E	2.0 *	E	E	4 *	7	E	
Oil Field Services	8	E	6.5	E	E	4	11	E	
Typesetting service; platemaking for the print trade	9	5	2.0 *	6 *	5 *	E	19	6	* Sales to businesses primarily devoted to pri
<b>Construction</b>									
Gross Income of Construction Contractors	10	E	6.5 *	E *	E *	E	11	E	
Carpentry, painting, plumbing and similar trades.	11	E	6.5 *	6 *	E *	E	13	E	
Construction service (grading, excavating, etc.)	12	E	6.5 *	E	E *	E	10	E	
Water well drilling	13	E	6.5 *	E	E	E	9	E	
<b>Transportation Services</b>									
Income from intrastate transportation of persons	14	E	3.85 *	E *	E	4	11	E	* Intrastate charter air freight or flight taxable
Local transit (intra-city) buses	15	E	0.64 *	E *	E	4	5	E	
Income from taxi operations	16	E	1.93 *	E *	E	4	8	E	
Intrastate courier service	17	E	1.83	E *	E	E	6	E	
Interstate air courier (billed in-state)	18	E	E	E *	E	E	1	E	
<b>Storage</b>									
Automotive storage	19	E	6.5 *	6	5 *	E	18	E	
Food storage	20	E	0.51	6	E	E	10	E	
Fur storage	21	E	0.51	6	E	E	15	E	
Household goods storage	22	E	0.51	6	E	E	12	E	
Mini -storage	23	E	E *	6	E *	E	9	E	
Cold storage	24	E	0.51	6	E	E	13	E	
Marina Service (docking, storage, cleaning, repair)	25	E	6.5 *	6	5	4 *	21	E	* Labor exempt. Material and parts taxable.
Marine towing service (incl. tugboats)	26	E	1.93	6	5 *	E	7	E	
Travel agent services	27	E	0.29 *	6	E	E	3	E	
Packing and crating	28	E	1.83	6	E	E	9	E	
<b>Utility Service - Industrial Use</b>									
Intrastate telephone & telegraph	29	E	6.5 *	4 *	5	4	45	E	

# State By State Analysis of Services Taxable Versus Exempt

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
Interstate telephone & telegraph	30	E	6.5 *	E	5 *	E	25	E	
Cellular telephone services	31	E *	6.5 *	E	5 *	4 *	41	E	* Phone rental and sales taxable, services exe
Electricity	32	E *	3.87 *	4 *	5 *	4 *	37	E	
Water	33	E *	5.03 *	4.4 *	E	4 *	20	E	
Natural gas	34	E *	3.85 *	4.3 *	5 *	4 *	40	E	
Other fuel (including heating oil)	35	5 *	6.5 *	5 *	5 *	4 *	40	E	
Sewer and refuse, industrial	36	E	4.6 *	E *	E	E	13	E	
<b>- Residential Use</b>									
Intrastate telephone & telegraph	37	E	6.5 *	4 *	5	4	43	E	
Interstate telephone & telegraph	38	E	6.5 *	E	5 *	E	23	E	
Cellular telephone services	39	E *	6.5 *	E	5 *	4 *	41	E	* Phone rental and sales taxable, services exe
Electricity	40	E	3.87 *	4 *	5 *	4	23	E	
Water	41	E	5.03 *	4.4 *	E	E *	12	E	
Natural gas	42	E *	3.85 *	4.3 *	5 *	4	23	E	
Other fuel (including heating oil)	43	E *	6.5 *	5 *	E	4	24	E	
Sewer and refuse, residential	44	E	4.6 *	E *	E	E	11	E	
<b>Finance, Insurance and Real Estate</b>									
Service charges of banking institutions	45	E	1.6 *	E *	E	E	3	E	
Insurance services	46	E	0.58 *	3 *	E	E	6	E	
Investment counseling	47	E	2.0 *	E *	E	E	6	E	
Loan broker fees	48	E	2.0 *	6	E	E	4	E	
Property sales agents (real estate or personal)	49	E	2.0 *	E *	E	E	5	E	
Real estate management fees (rental agents)	50	E	2.0 *	E *	E	E	6	E	
Real estate title abstract services	51	E	6.5	E	E	E	6	E	
Tickertape reporting (financial reporting)	52	E	2.0 *	6	E	E	9	E	
<b>Services</b>									
<b>Personal Services</b>									
Barber shops and beauty parlors	53	E	1.83 *	E	E	E	6	E	
Carpet and upholstery cleaning	54	E	1.83 *	6	5	E *	15	E	
Dating services	55	E	6.5 *	6	E	E	10	E	
Debt counseling	56	E	2.0 *	6	E	E	7	E	
Diaper service	57	5	6.5 *	6	E	4	23	6	* Treated as a rental of tangible personal prop
Income from funeral services	58	E *	1.83 *	6 *	E	E *	15	E	
Fishing and hunting guide services	59	E	6.5 *	6	5 *	E	10	6	
Garment services (altering & repairing)	60	E *	6.5 *	6	5 *	4	19	E	* Taxable when performed by seller of clothi
<b>Personal Services (continued)</b>									
Gift and package wrapping service	61	5 *	6.5 *	6	5	4	18	E	
Health clubs, tanning parlors, reducing salons	62	E	1.83 *	6 *	5 *	E	20	6	
Laundry and dry cleaning services, coin-op	63	E	6.5 *	6	E	4	8	E	

# State By State Analysis of Services Taxable Versus Exempt

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
Laundry and dry cleaning services, non-coin op	64	E	6.5 *	6	5	4	21	E	
Massage services	65	E	1.83 *	E *	E	E	10	E	
900 Number services	66	E	2.0 *	E	5 *	E *	24	E	
Personal instruction (dance, golf, tennis, etc.)	67	E	1.83 *	6 *	E	E	7	E	
Shoe repair	68	E	6.5 *	6	5	4	21	E	
Swimming pool cleaning & maintenance	69	E	6.5 *	6	5	E	17	E	
Tax return preparation	70	E	2.0 *	6 *	E	E	6	E	
Tuxedo rental	71	5	6.5 *	6	5 *	4	39	6	
Water softening and conditioning	72	E	1.83 *	6	5 *	E	14	E	
<b>Business Services</b>									
Sales of advertising time or space:									
Billboards	73	E	1.83 *	E *	E	E	4	E	
Radio & television, national advertising	74	E	0.51 *	E	E	E	3	E	
Radio & television, local advertising	75	E	0.51 *	E	E	E	4	E	
Newspaper	76	E	0.51 *	E	E	E	4	E	
Magazine	77	E	0.51 *	E	E	E	4	E	
Advertising agency fees (not ad placement)	78	E	1.83 *	6	E *	E	10	E	
Armored car services	79	E	1.93 *	6	E	E	14	E	
Bail bond fees	80	E	1.83 *	6	E	E	4	E	
Check & debt collection	81	E	1.83 *	6	E	E	9	E	
Commercial art and graphic design.	82	E	2.0 *	6	E *	4 *	20	E	
Commercial linen supply	83	5	6.5 *	6	5	4	32	E	
Credit information, credit bureaus	84	E	6.5 *	6	E	E	14	E	
Employment agencies	85	E	1.83 *	6	E	E	10	E	
Interior design and decorating	86	E *	2.0 *	6	E *	E	9	E	
Maintenance and janitorial services	87	E	1.83 *	6	E *	E	19	E	
Lobbying and consulting	88	E	2.0 *	E *	E	E	7	E	
Marketing	89	E	2.0 *	6	E	E	6	E	
Packing and crating	90	E	1.83 *	6	E	E	8	E	
Exterminating (includes termite services)	91	E	6.5 *	6	E	E	18	E	
Photocopying services	92	5	6.5 *	6	5	4	42	6	
Photo finishing	93	E *	6.5 *	6	5	4	44	6	
Printing	94	5	6.5 *	6	5	4	45	6	
Private investigation (detective) services	95	E	2.0 *	E *	E	E	13	E	
<b>Business Services (continued)</b>									
Process server fees	96	E	2.0 *	6	E	E	6	E	
Public relations, management consulting	97	E	2.0 *	6	E	E	7	E	
Secretarial and court reporting services	98	E	2.0 *	6 *	E	E	9	E	
Security services	99	E	2.0 *	6	E	E	15	E	
Sign construction and installation	100	5 *	6.5 *	E *	E *	E	23	6	* Sign construction taxable, installation labor



# State By State Analysis of Services Taxable Versus Exempt

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
Telemarketing services on contract	101	E	1.83 *	6	E	E	6	E	
Telephone answering service	102	E	1.83 *	6	5	E	19	E	
Temporary help agencies	103	E	1.83 *	6	E	E	11	E	
Test laboratories (excluding medical)	104	E	1.83 *	6	5 *	E	8	E	* Sales of test sample materials may be taxab
Tire recapping and repairing	105	E *	6.5 *	6	5	4	25	E	
Window cleaning	106	E	1.83 *	6	E	E	17	E	
<b>Computer:</b>									
Software - package or canned program	107	5 *	6.5 *	6	5	4	45	6	
Software - modifications to canned program	108	E *	6.5 *	6	5	4	33	E	* To extent of modification, canned part is ta
Software - custom programs - material	109	E	6.5 *	6	E *	4	25	E	* Use tax on cost of material due from progra
Software - custom programs - professional serv.	110	E *	2.0 *	6 *	E	E	15	E	
Information services	111	E	2.0 *	6	E *	E	14	E	
Data processing services	112	E	2.0 *	E *	E	E	11	E	
Mainframe computer access and processing serv.	113	E	2.0 *	E *	E	E	11	E	
<b>Automotive Services</b>									
Automotive washing and waxing.	114	E	6.5 *	6	5	4	22	E	
Automotive road service and towing services	115	E	6.5 *	6	5 *	4 *	16	E	
Auto service. except repairs, incl. painting & lube	116	E	6.5 *	6	5	4	23	E	
Parking lots & garages	117	E	6.5 *	6	5	E	20	E	
Automotive rustproofing & undercoating.	118	E	6.5 *	6	5	4	26	E	
<b>Admissions &amp; Amusements</b>									
Pari-mutuel racing events.	119	E	1.83 *	6	5	4 *	28	6	* Admissions taxable - no tax on wagers.
Amusement park admission & rides	120	E	1.83 *	6	5	4 *	36	6	
Billiard parlors	121	E	6.5 *	6	5	E	28	6	
Bowling alleys	122	E	6.5 *	6	5	E	28	6	
Cable TV services	123	E	1.83 *	6	5	E	24	E	* Control Box rental is taxable.
Circuses and fairs -- admission and games	124	E	1.83 *	6	5	4 *	34	6	
Coin operated video games	125	E	1.83 *	6	5	E	19	6	
Admission to school and college sports events	126	E	2.0 *	6 *	5 *	4 *	25	6	
Membership fees in private clubs.	127	E	E *	6 *	5 *	E	22	E	* Taxable if fee for recreation.
Admission to cultural events	128	E	E *	6	5	4 *	30	6	
<b>Admissions &amp; Amusements (continued)</b>									
Pinball and other mechanical amusements	129	E	2.0 *	6	5	E	21	E	* \$35 permit per machine paid in lieu of tax.
Admission to professional sports events	130	E	2.0 *	6	5	4 *	35	6	
Rental of films and tapes by theaters	131	E *	2.0 *	E	E *	E *	8	E	* Exempt if admission is charged.
Rental of video tapes for home viewing	132	5	6.5	6	5	4	45	6	
<b>Professional Services</b>									
Accounting and bookkeeping	133	E	2.0 *	E *	E	E	5	E	

# State By State Analysis of Services Taxable Versus Exempt

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
Attorneys	134	E	2.0 *	E *	E *	E	5	E	
Dentists	135	E	1.83 *	E *	E *	E	4	E	
Engineers	136	E	2.0 *	E *	E *	E	5	E	
Land surveying	137	E	2.0 *	6 *	E *	E	7	E	
Medical test laboratories	138	E	1.83 *	E *	E *	E	4	E	
Nursing services out-of-hospital	139	E	1.83 *	E *	E *	E	4	E	
Physicians	140	E	1.83 *	E *	E *	E	4	E	
<b>Leases and Rentals</b>									
Personal property, short term (generally)	141	5	6.5 *	6	5	4	45	6	
Personal property, long term (generally)	142	5	6.5 *	6	5	4	45	6	
Bulldozers, draglines and const. mach., short term	143	5	6.5 *	6	5	4	45	6	
Bulldozers, draglines and const. mach., long term	144	5	6.5 *	6	5	4	45	6	
Rental of hand tools to licensed contractors.	145	5	6.5 *	6	5	4	45	6	
Short term automobile rental	146	7 *	6.5 *	6	5	4	46	6	
Long term automobile lease	147	3 *	6.5 *	E *	5	4	38	6	
Limousine service (with driver)	148	7	1.93 *	6	E	4	14	E	
Aircraft rental to individual pilots, short term	149	2 *	6.5 *	6	5	4	43	6	
Aircraft rental to individual pilots, long term	150	2 *	6.5 *	6	5	4	42	6	
Chartered flights (with pilot)	151	2 *	E	E	E	4 *	10	6	* Intrastate flights are taxable; interstate flight
Hotels, motels, lodging houses	152	5 *	6.5 *	6	5 *	4	50	6	* Plus 2% statewide lodging tax.
Trailer parks - overnight	153	5 *	6.5 *	6	5	4	28	6	* Plus 2% statewide lodging tax.
<b>Fabrication, Installation and Repair Services</b>									
Custom fabrication labor	154	5	6.5 *	6	5	4	39	6	* Labor to produce, fabricate, process, print, or
Repair material, generally	155	5	6.5	6 *	5	4	46	6	
Repair labor, generally	156	E *	6.5	6	5 *	4	23	E	* Separately stated repair labor is not taxable.
Labor charges on repair of aircraft	157	E	6.5	E *	5 *	4	20	E	
Labor charges - repairs to interstate vessels	158	E	E	E	E *	4 *	13	E	
Labor charges - repairs to intrastate vessels	159	E	6.5 *	E	5	4	20	E	
Labor - repairs to commercial fishing vessels	160	E	E	E *	5	4	14	E	
Labor charges on repairs to railroad rolling stock	161	E *	E *	E	E	E	13	E	* Labor exempt; parts, when used to rebuild c
<b>Fabrication, Installation and Repair (continued)</b>									
Labor charges on repairs to motor vehicles	162	E	6.5	6	5	4	22	E	
Labor on radio/TV repairs; other electronic equip.	163	E	6.5	6	5	4	23	E	
Labor charges - repairs other tangible property	164	E	6.5	6	5	4	23	E	
Labor - repairs or remodeling of real property	165	E	6.5	6 *	E *	E *	13	E	
Labor charges on repairs delivered under warranty	166	E	E *	E *	E *	4	7	E	
Service contracts sold at the time of sale of TPP.	167	5 *	6.5 *	6	5 *	E	29	6	* Taxable if mandatory; exempt if elected.
Installation charges by persons selling property	168	E *	6.5	6 *	5 *	4 *	23	E	
Installation charges - other than seller of goods	169	E *	6.5	6 *	5 *	4 *	18	E	

# State By State Analysis of Services Taxable Versus Exempt

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
Custom processing (on customer's property)	170	5 *	6.5	6	5	4	27	6	* Processing labor taxable.
Custom meat slaughtering, cutting and wrapping	171	5	6.5 *	6	E	4	12	6	
Taxidermy	172	E	6.5	6	5	4	29	6	
Welding labor (fabrication and repair)	173	E *	6.5	6	5	4 *	31	6	* Repair exempt; fabrication taxable.
<b>OTHER TAXED SERVICES</b>									
Do you impose sales tax on other services not listed?	174	Yes *	6.5 *	Yes			18	6	* Services agreed to be rendered as a part of t
	175						2		
	176								
<b>USE TAX ON SERVICES</b>									
Do you tax the use of services in the state?	177	Yes *	N	Yes *	Yes	Yes		No	* Taxable if service creates tangible personal
If yes, at what rate?	178	4		6	5	4			
Who is liable for use tax payment? (B)uyer or (S)eller	179	*		B/S *	B/S *	B		B	* User
Rules for determining the location of services?	180	*		None		Yes *			
Exempt sales of services sold to government entities?	181	Yes *	No	Yes *	Yes *	Yes *		Yes	
Exempt sales of services sold to nonprofit entities?	182	No *	No	Yes *	Yes *	Yes *			* No exemption in general. Certain sales to c
Exempt sales of services sold to federally chartered banks?	183	No	No	No	No	No		No	
Is the tax on services imposed on (S)eller or (B)uyer?	184	B/S *		B/S *	B/S *	B *		B	* Imposed on buyer, but retailer must collect.
<b>ADDITIONAL SALES/USE TAX QUESTIONS</b>									
Does your state tax tangible personal property tat is purchased for rental or lease? (Yes/No) please explain.	185	No *	No	Yes *	No *	No		No	* Lessor collects the tax from lessee.
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain.	186	Yes *	Yes	No *	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 *	If those charg	No	* Transportation prior to sale is taxable, unles
<b>TAXATION OF ONLINE SERVICES QUESTIONS</b>									
Does your state impose the sales tax or other gross receipts tax on businesses providing access to online services (i.e., Internet Service Provider) (Yes/No)?	188			No	Yes *	No		No	
What is the tax rate and who is responsible for remitting the tax?	189			N/A	5 *	No		N/A	
Does your state impose the sales tax on other gross receipts tax on businesses providing information distributed through an online service (i.e., Lexis, CCH online) (Yes/No)?	190			No	No			No	
What is the tax rate and who is responsible for remitting	191			N/A	E *	Seller is responsible		N/A	

# State By State Analysis of Services Taxable Versus Exempt

the tax?

	#	VA	WA	WV	WI	WY	# of States Taxing	ID	
<b>Totals</b>									
Agricultural Services	5	0	5	3	2	0		0	
Industrial and mining services	4	1	4	1	1	2		1	
Construction	4	0	4	1	0	0		0	
Utilities	16	1	16	10	11	11		0	
Transportation	9	0	8	4	2	4		0	
Storage	6	0	5	6	1	0		0	
F.I.R.E.	8	0	8	3	0	0		0	
Personal services	20	3	20	17	11	7		4	
Business services	34	4	34	26	7	6		4	
Computer services	6	0	6	4	1	2		0	
Automotive services	5	0	5	5	5	4		0	
Admissions and amusements	14	1	12	13	13	7		10	
Professional services	8	0	8	1	0	0		0	
Leases	4	4	3	3	2	4		3	
Fabrication, repair and installation	19	4	15	13	14	16		6	
Miscellaneous	2	0	1	0	0	0		1	
<b>Non-exempt entries</b>	<b>164</b>	<b>18</b>	<b>154</b>	<b>110</b>	<b>70</b>	<b>63</b>		29	
<b>Repair labor, generally</b>		E *	6.5	6	5 *	3		E *	* Separately stated repair labor is not taxable.
Short Form Rating, high repair	24	3 3	23 #	21 #	16 #	12 #		5 5	
Short Form Rating, low repair	25	3 3	24 #	22 #	17 #	13 #		5 5	

## State By State Analysis of Services Taxable Versus Exempt

### Basic Sales Tax Rate

### Agricultural Services

Soil prep., custom baling, other ag. services	1
Veterinary services (both large and small animal)	2
Horse boarding and training (not race horses)	3
Pet grooming	4
Landscaping services (including lawn care)	5

### Industrial and Mining Services

Metal, non-metal and coal mining services	6
Seismograph & Geophysical Services	7
Oil Field Services	8
Typesetting service; platemaking for the print trade	9

### Construction

Gross Income of Construction Contractors	10
Carpentry, painting, plumbing and similar trades.	11
Construction service (grading, excavating, etc.)	12
Water well drilling	13

### Transportation Services

Income from intrastate transportation of persons	14
Local transit (intra-city) buses	15
Income from taxi operations	16
Intrastate courier service	17
Interstate air courier (billed in-state)	18

### Storage

Automotive storage	19
Food storage	20
Fur storage	21
Household goods storage	22
Mini -storage	23
Cold storage	24
Marina Service (docking, storage, cleaning, repair)	25
Marine towing service (incl. tugboats)	26
Travel agent services	27
Packing and crating	28

### Utility Service - Industrial Use

Intrastate telephone & telegraph	29
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**State By State Analysis of Services  
Taxable Versus Exempt**

	#	
Interstate telephone & telegraph	30	
Cellular telephone services	31	mpt.
Electricity	32	
Water	33	
Natural gas	34	
Other fuel (including heating oil)	35	
Sewer and refuse, industrial	36	
<b>- Residential Use</b>		
Intrastate telephone & telegraph	37	
Interstate telephone & telegraph	38	
Cellular telephone services	39	mpt.
Electricity	40	
Water	41	
Natural gas	42	
Other fuel (including heating oil)	43	
Sewer and refuse, residential	44	
<b>Finance, Insurance and Real Estate</b>		
Service charges of banking institutions	45	
Insurance services	46	
Investment counseling	47	
Loan broker fees	48	
Property sales agents (real estate or personal)	49	
Real estate management fees (rental agents)	50	
Real estate title abstract services	51	
Tickertape reporting (financial reporting)	52	
<b>Services</b>		
<b>Personal Services</b>		
Barber shops and beauty parlors	53	
Carpet and upholstery cleaning	54	
Dating services	55	
Debt counseling	56	
Diaper service	57	erty.
Income from funeral services	58	
Fishing and hunting guide services	59	
Garment services (altering & repairing)	60	ng.
<b>Personal Services (continued)</b>		
Gift and package wrapping service	61	
Health clubs, tanning parlors, reducing salons	62	
Laundry and dry cleaning services, coin-op	63	

**State By State Analysis of Services  
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	#	
Laundry and dry cleaning services, non-coin op	64	
Massage services	65	
900 Number services	66	
Personal instruction (dance, golf, tennis, etc.)	67	
Shoe repair	68	
Swimming pool cleaning & maintenance	69	
Tax return preparation	70	
Tuxedo rental	71	
Water softening and conditioning	72	
<b>Business Services</b>		
Sales of advertising time or space:		
Billboards	73	
Radio & television, national advertising	74	
Radio & television, local advertising	75	
Newspaper	76	
Magazine	77	
Advertising agency fees (not ad placement)	78	
Armored car services	79	
Bail bond fees	80	
Check & debt collection	81	
Commercial art and graphic design.	82	
Commercial linen supply	83	
Credit information, credit bureaus	84	
Employment agencies	85	
Interior design and decorating	86	
Maintenance and janitorial services	87	
Lobbying and consulting	88	
Marketing	89	
Packing and crating	90	
Exterminating (includes termite services)	91	
Photocopying services	92	
Photo finishing	93	
Printing	94	
Private investigation (detective) services	95	
<b>Business Services (continued)</b>		
Process server fees	96	
Public relations, management consulting	97	
Secretarial and court reporting services	98	
Security services	99	
Sign construction and installation	100	is exempt.

**State By State Analysis of Services  
Taxable Versus Exempt**

	#	
Telemarketing services on contract	101	
Telephone answering service	102	
Temporary help agencies	103	
Test laboratories (excluding medical)	104	le.
Tire recapping and repairing	105	
Window cleaning	106	
<b>Computer:</b>		
Software - package or canned program	107	
Software - modifications to canned program	108	kable.
Software - custom programs - material	109	mmer.
Software - custom programs - professional serv.	110	
Information services	111	
Data processing services	112	
Mainframe computer access and processing serv.	113	
<b>Automotive Services</b>		
Automotive washing and waxing.	114	
Automotive road service and towing services	115	
Auto service. except repairs, incl. painting & lube	116	
Parking lots & garages	117	
Automotive rustproofing & undercoating.	118	
<b>Admissions &amp; Amusements</b>		
Pari-mutuel racing events.	119	
Amusement park admission & rides	120	
Billiard parlors	121	
Bowling alleys	122	
Cable TV services	123	
Circuses and fairs -- admission and games	124	
Coin operated video games	125	
Admission to school and college sports events	126	
Membership fees in private clubs.	127	
Admission to cultural events	128	
<b>Admissions &amp; Amusements (continued)</b>		
Pinball and other mechanical amusements	129	
Admission to professional sports events	130	
Rental of films and tapes by theaters	131	
Rental of video tapes for home viewing	132	
<b>Professional Services</b>		
Accounting and bookkeeping	133	



**State By State Analysis of Services  
Taxable Versus Exempt**

	#	
Attorneys	134	
Dentists	135	
Engineers	136	
Land surveying	137	
Medical test laboratories	138	
Nursing services out-of-hospital	139	
Physicians	140	
<b>Leases and Rentals</b>		
Personal property, short term (generally)	141	
Personal property, long term (generally)	142	
Bulldozers, draglines and const. mach., short term	143	
Bulldozers, draglines and const. mach., long term	144	
Rental of hand tools to licensed contractors.	145	
Short term automobile rental	146	
Long term automobile lease	147	
Limousine service (with driver)	148	
Aircraft rental to individual pilots, short term	149	
Aircraft rental to individual pilots, long term	150	
Chartered flights (with pilot)	151	ts not taxable.
Hotels, motels, lodging houses	152	
Trailer parks - overnight	153	
<b>Fabrication, Installation and Repair Services</b>		
Custom fabrication labor	154	or imprint tangible personal property for consum
Repair material, generally	155	
Repair labor, generally	156	If labor is not separately stated, tax applies to t
Labor charges on repair of aircraft	157	
Labor charges - repairs to interstate vessels	158	
Labor charges - repairs to intrastate vessels	159	
Labor - repairs to commercial fishing vessels	160	
Labor charges on repairs to railroad rolling stock	161	or remanufacture railroad rolling stock, also exer
<b>Fabrication, Installation and Repair (continued)</b>		
Labor charges on repairs to motor vehicles	162	
Labor on radio/TV repairs; other electronic equip.	163	
Labor charges - repairs other tangible property	164	
Labor - repairs or remodeling of real property	165	
Labor charges on repairs delivered under warranty	166	
Service contracts sold at the time of sale of TPP.	167	
Installation charges by persons selling property	168	
Installation charges - other than seller of goods	169	

## State By State Analysis of Services Taxable Versus Exempt

	#	
Custom processing (on customer's property)	170	
Custom meat slaughtering, cutting and wrapping	171	
Taxidermy	172	
Welding labor (fabrication and repair)	173	
<b>OTHER TAXED SERVICES</b>		
Do you impose sales tax on other services not listed?	174	the sale of tangible personal property are taxable
	175	
	176	
<b>USE TAX ON SERVICES</b>		
Do you tax the use of services in the state?	177	property.
If yes, at what rate?	178	
Who is liable for use tax payment? (B)uyer or (S)eller	179	
Rules for determining the location of services?	180	
Exempt sales of services sold to government entities?	181	
Exempt sales of services sold to nonprofit entities?	182	certain organizations specifically exempt.
Exempt sales of services sold to federally chartered banks?	183	
Is the tax on services imposed on (S)eller or (B)uyer?	184	
<b>ADDITIONAL SALES/USE TAX QUESTIONS</b>		
Does your state tax tangible personal property that is purchased for rental or lease? (Yes/No) please explain.	185	
Does your state tax the gross receipts from tangible personal property rentals or leases? (Yes/No) Please explain.	186	
Does your state tax shipping and delivery charges for tangible personal property? (Yes/No) Please explain.	187	is seller uses own delivery vehicles. Transportat
<b>TAXATION OF ONLINE SERVICES QUESTIONS</b>		
Does your state impose the sales tax or other gross receipts tax on businesses providing access to online services (i.e., Internet Service Provider) (Yes/No)?	188	tax collections.
What is the tax rate and who is responsible for remitting the tax?	189	
Does your state impose the sales tax on other gross receipts tax on businesses providing information distributed through an online service (i.e., Lexis, CCH online) (Yes/No)?	190	
What is the tax rate and who is responsible for remitting	191	

**State By State Analysis of Services  
Taxable Versus Exempt**

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	#	
<b>Totals</b>		
Agricultural Services	5	
Industrial and mining services	4	
Construction	4	
Utilities	16	
Transportation	9	
Storage	6	
F.I.R.E.	8	
Personal services	20	
Business services	34	
Computer services	6	
Automotive services	5	
Admissions and amusements	14	
Professional services	8	
Leases	4	
Fabrication, repair and installation	19	
Miscellaneous	2	
<b>Non-exempt entries</b>	<b>164</b>	
<b>Repair labor, generally</b>		If labor is not separately stated, tax applies to t
Short Form Rating, high repair	24	
Short Form Rating, low repair	25	