

STATE	REPLACEMENT TAXES
Alabama	None
Arizona	
Arkansas	None
California	
Connecticut	Room occupancy Ch. 219 Section 12-408 2. Tourism Account Surcharge (rental vehicle fee) – found in Ch. 228e, Section 12-665. This has never been part of the Sales Tax chapter. Motor vehicle rental surcharge Ch. 228h, Section 12-692 - Has never been part of Sales Tax Chapter Dry cleaning surcharge - Has never been part of Sales Tax Chapter
Florida	Communications services tax Chapter 202 Gross receipts tax Chapter 203 Tourist development tax Section 125.0104 Tourist impact tax Section 125.0108 Motor and other fuel taxes Chapter 206 Municipal public service tax Chapter 166 Part III
Georgia	None
Hawaii	
Idaho	None
Illinois	None
Indiana	Admissions tax IC 6-9-13. Admissions tax is charged for admission for certain facilities. Indiana does not impose a sales tax on general admission charges.
Idaho	None
Iowa	Hotel & Motel Tax 423A Equipment Tax 423 D
Kansas	None
Kentucky	None
Louisiana	
Maine	
Maryland	Admissions and amusement tax Recycle tire fee Motor vehicle and boat titling fee Utility taxes Local hotel/motel and parking taxes Local illegal drug tax Meals tax Boat slip tax
Massachusetts	None
Michigan	None
Minnesota	Gross receipts tax on liquor 295.75 Fur clothing excise tax 295.6
Mississippi	
Missouri	
Nebraska	None
Nevada	None
New Jersey	Gross Receipts tax on Fur Clothing 54:32G-1
New Mexico	
New York	

STATE	REPLACEMENT TAXES
North Carolina	Mill machinery tax G.S. 105-187.51 through 105-187.51B
North Dakota	New Farm Machinery 57-39.5 Alcoholic Beverages gross receipts tax 57-39.6
Ohio	None
Oklahoma	None
Pennsylvania	Hotel tax Public transportation fund tax Vehicle rental tax Admissions and amusement taxes Parking taxes Utility taxes Business privilege and mercantile taxes
Rhode Island	Hotel tax 44-18-36.1 Motor vehicle rental surcharge 31-34.1-2 Parking surcharge 1-6 Hard to dispose tax 44-44-3.7 Beverage container tax 44-44-3 Meals & Beverage 44-18-18.1
South Carolina	
South Dakota	Agricultural & Irrigation Equipment SDCL 10-46E
Tennessee Effective 7-1-2007	Water, gas, electricity, fuel oil, coal, and other energy fuel sold to or used by a manufacturer but not directly used in the manufacturing process and not coming in direct contact with the article being manufactured T.C.A. 67-4-2303(a) Packaging used in an automobile after-market product T.C.A. 67-4-2303(f) Energy in the form of steam or chilled water purchased from an energy resource recovery facility T.C.A. 67-4-2304 Tangible Personal Property sold to a common carrier in Tennessee T.C.A. 67-4-2305 Diesel fuel sold to or used by a common carrier in the operation of a locomotive or railcar in interstate commerce T.C.A. 67-4-2307 Cable television service T.C.A. 67-4-2401 Satellite television service T.C.A. 67-4-2402 Dyed Diesel Fuel T.C.A. 67-4-2501 Aviation Fuel T.C.A. 67-4-2701 Any tax levied by this part is a transactional tax in lieu of the sales or use tax and shall be considered a sales or use tax for purposes of reciprocity and giving credit for sales or use tax paid.
Texas	
Utah	None
Virginia	
Vermont	None
Washington	None
Washington DC	Utilities and telecommunications gross receipts tax
West Virginia	
Wisconsin	None
Wyoming	None
Puerto Rico	None