

STATE	REPLACEMENT TAXES
Alabama	Contractor's gross receipts tax 40-23-50 Dry cleaning fee 22-30D-6 Lodging tax 40-26-1 through 40-26-21 Nursing facility tax 40-26B-20 through 40-26B-27 Pharmaceutical provider tax 40-26B-1 through 40-26B-8 Mobile telecommunication service tax 40-21-120 through 40-21-125 Rental or leasing tax 40-12-220 through 40-12-227 Utility gross receipts tax and license 40-21-80 through 40-21-88 Utility Service Use Tax 40-21-100 through 40-21-107 Utility License Tax 40-21-53 through 40-21-56
Arizona	
Arkansas	Tourism tax 26-52-1001 & 26-75-602 Motor vehicle rental taxes and fees (short term) 25-52-311 & (long term) 26-52-313 Meal taxes outside of sales taxes 26-52-1001 & 26-75-602 Short term rental on tpp (other than motor vehicles) 26-52-310 Residential Moving 26-52-312 Wholesale vending tax 26-57-1002
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	
Hawaii	
Idaho	None

STATE	REPLACEMENT TAXES
Illinois	Utilities excise taxes and fees 35 ILCS 640/1 & 615/1 & 173/1 & 625/1 Telecommunications excise tax and fees 35 ILCS Hotel operators tax 145/1 Vehicle rental tax 35 ILCS 155/1 Motor vehicle use tax 625 ILCS 5/3 1001 Dry cleaning tax 415 ILCS 135/65 Liquor tax 235 ILCS 5/8-1 Tire fee 415 ILCS 5/55.8 Amusement device fee 35 ILCS 510/1
Indiana	Innkeepers Tax IC 6-9 Local food, beverage and lodging taxes IC 6-9 Admissions tax IC 6-9-13 Capital Improvement Board tax Auto rental IC 6-9 Public Safety Fee (fireworks) IC 22-11-14
Idaho	None
Iowa	Hotel & Motel Tax 423A Equipment Tax 423 D
Kansas They said NONE ARE REPLACEMENT TAXES	Motor vehicle rental excise tax K.S.A. 79-5117 Transient guest tax K.S.A. 12-1694 Dry cleaning surcharge & fee K.S.A. 65-34,141 Clean drinking water fee K.S.A. 82a-2101 Water protection fee K.S.A. 82a-954 Petroleum product environmental fee K.S.A. 65-34,117 New tire excise tax K.S.A. 65-3424d Transportation district local sales tax
Kentucky	None
Lousiana	
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

STATE	REPLACEMENT TAXES
	Boat slip tax
Massachusetts	None
Michigan They said NONE ARE REPLACEMENT TAXES	Airport parking tax State convention facility development tax Excise tax on licensed food service establishments, leased motor vehicles, and transient accommodations Convention tourism marketing assessment Accommodations tax Regional and community tourism market assessments City utility users tax
Minnesota	Solid waste management services taxes Fur clothing excise tax
Mississippi	
Missouri	
Nebraska	Lodging tax - not a replacement tax
Nevada	Room taxes Tourism taxes Telecommunications taxes
New Jersey	Admissions, meals, alcoholic beverages and roomrentals for tourism
New Mexico	
New York	
North Carolina	Lease or rental of motor vehicles use tax Scrap tire disposal tax White goods disposal tax Dry cleaning solvent tax Piped natural gas tax Mill machinery tax Local occupancy taxes Local prepared food taxes
North Dakota	Local lodging tax 40-57-3 Local restaurant tax 40-57-3

STATE	REPLACEMENT TAXES
	Alcoholic Beverages gross receipts tax 57-39.6 New Farm Machinery 57-39.5
Ohio	Local hotel lodging taxes 5739.08 & .09 Resort area gross receipts tax 5739.101-.105
Oklahoma	
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	Local gross receipts tax on alcoholic beverages, lodging, eating establishment and entertainment. SDCL 10-52A. State gross receipts tax on hotels and lodging, campgrounds, motor vehicle rentals, visitor attractions, recreational equipment rental, spectator events, and visitor-intensive businesses. SDCL 10-45D Agricultural & Irrigations Equipment SDCL 10-46E
Tennessee	
Texas	
Utah	Transient room tax 59-12-301 Resort communities tax - not a replacement tax Tourism, recreation, cultural, and convention facilities tax 59-12-603 Municipal Telecommunications 10-1-403 Motor vehicle rental tax 59-12-1201 Municipal energy sales and use tax 10-1-304 Lubricating oil fee 19-6-714 Waste tire recycling fee 19-6-801 Emergency services telephone fee 69-2-5

STATE	REPLACEMENT TAXES
Virginia	
Vermont	Utilities tax Meals and room taxes outside the sales tax (imposed in different chapter; pre-dates sales taxes) Purchase and use tax on motor vehicles (imposed in different chapter) Telecommunications taxes Local entertainment, meals and lodging taxes
Washington	Car rental taxes Natural or manufactured gas use tax Solid waste tax Room and hotel taxes Food and beverage taxes for stadium
Washington DC	Utilities and telecommunications gross receipts tax
West Virginia	
Wisconsin They said NONE ARE REPLACEMENT TAXES	Local room taxes 66.0615 Local food and beverage tax 77.98-77.983 Local rental car tax 77.99-77.992 Resort area tourism tax 77.994-77.9941 Rental vehicle fee 77.995-77.9951 Regional Transit Authority Fee 77.9971-77.9973 Dry cleaners fee 77.996-77.9965
Wyoming	Lodging excise taxes
Puerto Rico	None