

| 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 | |

| STATE | REPLACEMENT TAXES |
|---|--|
| 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 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 | |

| STATE | REPLACEMENT TAXES |
|-----------------------|---|
| 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 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 | |

| STATE | REPLACEMENT TAXES |
|---|---|
| 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 |
| 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 |