Draft – January 2004

Member State Information on Product-Based Exemptions (This form is optional for a member state to complete.)

State:
Completed by:
E-mail address:
Phone number:

Part One: Product-based exemptions not defined in the Streamlined Agreement.

List all product-based exemptions and exclusions allowed in your state for products that are not included in Part One. No exemption certificate or other documentation is required to purchase the product exempt. Do not include exemptions that are dependent on who the purchaser is or how the purchaser uses the product.

Complete the chart below and attach any additional publications or information necessary to explain the exemptions to the completed document. Identify the product that is exempt from sales tax in your state, give a brief description of the product, list the statute cite under which the product is exempt and indicate whether additional information is attached for each product.

Product	Description	Statute/Rule Cite	Attachments? Yes/No

Member State Information on Taxable Services

State:
Completed by:
E-mail address:
Phone number:

Part Two. Taxable services

How does your state tax services? Check the option below that applies:

____ Services are exempt unless specifically taxed in statute. Complete Section A
____ All services are taxable unless specifically exempted in statute. Complete Section B

Section A: States who enumerate the specific services that are subject to sales and use tax in state statutes complete this section.

Complete the chart below and attach any additional publications or information necessary to define the specific services that are taxable to the completed document. Identify each service that is taxable, give a brief description of the service, list the statute cite under which the service is taxable and indicate whether additional information is attached for each.

Service	Description	Statute/Rule Cite	Attachments? Yes/No

Part Two. Taxable services

Section B: States that tax all services, except those specifically exempted or excluded by state statute, complete this section.

Complete the chart below and attach any additional publications or information necessary to define the specific services that are exempt to the completed document. Identify the service that is exempt, give a brief description of the service, list the statute cite under which the service is exempt and indicate whether additional information is attached for each.

Service	Description	Statute/Rule Cite	Attachments? Yes/No

Member State Information on Other Exemptions

State:
Completed by:
E-mail address:
Phone number:

Part Three: Use this section to identify all other exemptions that are not described in the Part one. These exemptions generally require an exemption certificate or other documentation be provided in order to make the purchase exempt. For example, items purchased for resale, materials used or consumed in agricultural production, instructional materials for use in a course of study at a school, building materials purchased by a nonprofit organization to construct low income housing.

To complete the chart, provide a description of the exemption, including conditions of the exemption, and list the state statute or rule cite for the exemption. Put a check mark in the "Exemption Certificate Waived" column if your state waives the requirement to obtain an exemption certificate for this exemption. If your state requires a form other than the standard exemption certificate to qualify for an exemption, enter the form name or description in the "Substitute Form" column.

Description of exemption	Statute/Rule Cite	Exemption Certificate Waived	Substitute Form Required