

STATE NAME: \_\_\_\_\_

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix

Effective Date: \_\_\_\_\_

Completed by:

E-mail address:

Phone number:

Date Submitted:

The Taxability Matrix contains four sections that must be completed: Section A – Administrative Definitions, Section B – Sales Tax Holidays, Section C – Product Definitions and Section D – Best Practices.

**Instructions for Sections A, B and C of the Taxability Matrix**

Each of the items listed in Sections A, B and C below are defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through October 30, 2013. Refer to Appendix C of the SSUTA for each definition.

Place an “X” in the appropriate column under the heading “Treatment of definition” to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter “NA” in the column under the heading “Reference” and indicate in the “Treatment of definition” columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications, except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading “Treatment of definition.” If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an “X” in either column under the heading “Treatment of definition” but include a comment in the “Reference” column explaining the qualification. Enter the applicable statute/rule cite in the “Reference” column.

**Instructions for Section D of the Taxability Matrix**

With respect Section D, a “best practice” has been approved by the Streamlined Sales Tax Governing Board (SSTGB) for each of the products, procedures, services, or transactions identified pursuant to Section 335 of the Streamlined Sales and Use Tax Agreement (SSUTA), as amended through October 30, 2013.

Place an “X” in the appropriate column to indicate whether your state does or does not follow each “best practice” identified.

For each “best practice” identified and further described in Appendix E of the SSUTA which your state follows, place an “X” in the “Yes” column and enter the statute or rule that applies to your state’s treatment of this “best practice” in the comments column. Additional comments may also be included in this column.

For each “best practice” identified and further described in Appendix E of the SSUTA that your state does **not** follow, place an “X” in the “No” column and describe in the comments column how your state’s treatment of that “best practice” differs from the best practice adopted by the SSTGB and described in Appendix E.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous**

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data provided by the member state relative to treatment of the terms defined in **Sections A, B and C and the best practices indicated in Section D.**

A. Administrative Definitions		Treatment of definition		Reference
Reference Number for SST Use Only	Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
10010	<ul style="list-style-type: none"> <li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li> </ul>			
10070	<ul style="list-style-type: none"> <li>Telecommunication nonrecurring charges</li> </ul>			
10040	<ul style="list-style-type: none"> <li>Installation charges</li> </ul>			
10060	<ul style="list-style-type: none"> <li>Value of trade-in</li> </ul>			
	<b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
11000	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>			
11010	<ul style="list-style-type: none"> <li>Transportation, shipping, postage, and similar charges</li> </ul>			
	<b>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
11020	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>			
11021	<ul style="list-style-type: none"> <li>Transportation, shipping, and similar charges</li> </ul>			
11022	<ul style="list-style-type: none"> <li>Postage</li> </ul>			
	<b>State and Local Taxes - A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the</b>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	

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	invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.			
11110	List all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.  • • •			
	<b>Tribal Taxes</b> - A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	
11120	List all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.  • • •			
<b>B. Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>			
	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>
20060	• All Energy star qualified products			
	• Specific energy star qualified products or energy star qualified classifications			
	➤			
	➤			
	➤			
20150	• All Disaster Preparedness Supply			
	• <del>Specific Disaster Preparedness Supply</del>			

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20160	<ul style="list-style-type: none"> <li>• <b>Specific</b> disaster preparedness general supply</li> </ul>				
20170	<ul style="list-style-type: none"> <li>• <b>Specific</b> disaster preparedness safety supply</li> </ul>				
20180	<ul style="list-style-type: none"> <li>• <b>Specific</b> disaster preparedness food-related supply</li> </ul>				
20190	<ul style="list-style-type: none"> <li>• <b>Specific</b> disaster preparedness fastening supply</li> </ul>				
20070	<ul style="list-style-type: none"> <li>• School supply</li> </ul>				
20080	<ul style="list-style-type: none"> <li>• School art supply</li> </ul>				
20090	<ul style="list-style-type: none"> <li>• School instructional material</li> </ul>				
20100	<ul style="list-style-type: none"> <li>• School computer supply</li> </ul>				
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
20130	<ul style="list-style-type: none"> <li>• Clothing</li> </ul>				
20110	<ul style="list-style-type: none"> <li>• Computers</li> </ul>				
20120	<ul style="list-style-type: none"> <li>• Prewritten computer software</li> </ul>				
	•				
	•				
	•				
<b>C. Product Definitions</b>					<b>Reference</b>
	<b>Clothing and related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
20010	<ul style="list-style-type: none"> <li>• Clothing</li> </ul>				
20015	<ul style="list-style-type: none"> <li>➢ Essential clothing priced below a state specific threshold</li> </ul>				
20050	<ul style="list-style-type: none"> <li>➢ Fur clothing</li> </ul>				
20020	<ul style="list-style-type: none"> <li>• Clothing accessories or equipment</li> </ul>				
20030	<ul style="list-style-type: none"> <li>• Protective equipment</li> </ul>				
20040	<ul style="list-style-type: none"> <li>• Sport or recreational equipment</li> </ul>				
	<b>Computer related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
30100	<ul style="list-style-type: none"> <li>• Computer</li> </ul>				
30040	<ul style="list-style-type: none"> <li>• Prewritten computer software</li> </ul>				
30050	<ul style="list-style-type: none"> <li>• Prewritten computer software <b>delivered electronically</b></li> </ul>				
30060	<ul style="list-style-type: none"> <li>• Prewritten computer software <b>delivered via load and leave</b></li> </ul>				

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30015	<ul style="list-style-type: none"> <li>Non-prewritten (custom) computer software</li> </ul>			
30025	<ul style="list-style-type: none"> <li>Non-prewritten (custom) computer software <b>delivered electronically</b></li> </ul>			
30035	<ul style="list-style-type: none"> <li>Non-prewritten (custom) computer software <b>delivered via load and leave</b></li> </ul>			
	<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
30200	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b></li> </ul>			
30210	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered electronically</b></li> </ul>			
30220	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b></li> </ul>			
30230	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b></li> </ul>			
30240	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b></li> </ul>			
30250	<ul style="list-style-type: none"> <li>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered via load and leave</b></li> </ul>			
	<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
30300	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>prewritten computer software</b> that <b>only provide updates or upgrades</b> with respect to the software</li> </ul>			
30310	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>			
30320	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>			
30330	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>			

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30340	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>			
30350	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>			
30360	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>			
30370	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>			
30380	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades delivered electronically and support services</b> to the software</li> </ul>			
30390	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>			
	<p><b>Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.</b></p>	<b>Taxable Percentage</b>	<b>Exempt Percentage</b>	<b>Statute/Rule Cite/Comment</b>
30400	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>			
30410	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>			

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30420	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>			
30430	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software</li> </ul>			
	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31000	A state imposing tax on products “transferred electronically” is not required to adopt definitions for specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?			
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
31040	<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>			
31070	<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>			
31100	<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>			
	<b>For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31065	<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>			
31050	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>			
31060	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>			
31095	<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>			
31080	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>			
31090	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>			
31125	<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>			

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31110	<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>			
31120	<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>			
31121	Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?			
	<p><b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</b></p>	<b>Statute/Rule Cite/Comment</b>		
32000	<ul style="list-style-type: none"> <li></li> <li></li> <li></li> </ul>			
	<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
40030	<ul style="list-style-type: none"> <li>Food and food ingredients excluding alcoholic beverages and tobacco</li> </ul>			
40010	<ul style="list-style-type: none"> <li>o Candy</li> </ul>			
40020	<ul style="list-style-type: none"> <li>o Dietary Supplements</li> </ul>			
40050	<ul style="list-style-type: none"> <li>o Soft Drinks</li> </ul>			
40060	<ul style="list-style-type: none"> <li>o Bottled water</li> </ul>			
40040	<ul style="list-style-type: none"> <li>➤ Food sold through vending machines</li> </ul>			
41000	<ul style="list-style-type: none"> <li>➤ Prepared Food</li> </ul>			
	<p><b>Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)</b></p>	<b>Included in Prepared Food</b>	<b>Excluded from Prepared Food</b>	<b>Statute/Rule Cite/Comment</b>
41010	<ul style="list-style-type: none"> <li>➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)</li> </ul>			



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41020	➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item			
41030	➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas			
	<b>Health-care products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Drugs</b> (indicate how the options are treated in your state)			
	<b>Drugs for human use</b>			
51010	• Drugs for human use without a prescription			
51020	• Drugs for human use with a prescription			
51050	• Insulin for human use without a prescription			
51060	• Insulin for human use with a prescription			
51090	• Medical oxygen for human use without a prescription			
51100	• Medical oxygen for human use with a prescription			
51130	• Over-the-counter drugs for human use without a prescription			
51140	• Over-the-counter drugs for human use with a prescription			
51170	• Grooming and hygiene products for human use that don't meet the definition of "drug"			
51171	• Grooming and hygiene products for human use that meet the definition of "drug" without a prescription			
51172	• Grooming and hygiene products for human use that meet the definition of "drug" with a prescription			
51190	• Drugs for human use to hospitals			
51195	• Drugs for human use to other medical facilities			
51200	• Prescription drugs for human use to hospitals			
51205	• Prescription drugs for human use to other medical facilities			
51240	• Free samples of drugs for human use			
51250	• Free samples of prescription drugs for human use			
	<b>Drugs for animal use</b>			
51030	• Drugs for animal use without a prescription			
51040	• Drugs for animal use with a prescription			
51070	• Insulin for animal use without a prescription			
51080	• Insulin for animal use with a prescription			
51110	• Medical oxygen for animal use without a prescription			
51120	• Medical oxygen for animal use with a prescription			

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51150	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use without a prescription</li> </ul>			
51160	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use with a prescription</li> </ul>			
51180	<ul style="list-style-type: none"> <li>Grooming and hygiene products for animal use</li> </ul>			
51210	<ul style="list-style-type: none"> <li>Drugs for animal use to veterinary hospitals and other animal medical facilities</li> </ul>			
51220	<ul style="list-style-type: none"> <li>Prescription drugs for animal use to hospitals and other animal medical facilities</li> </ul>			
51260	<ul style="list-style-type: none"> <li>Free samples of drugs for animal use</li> </ul>			
51270	<ul style="list-style-type: none"> <li>Free samples of prescription drugs for animal use</li> </ul>			
	<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
52010	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, without a prescription</li> </ul>			
52020	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription</li> </ul>			
52030	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicare</li> </ul>			
52040	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>			
52050	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>			
52060	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>			
52070	<ul style="list-style-type: none"> <li>Durable medical equipment for home use without a prescription</li> </ul>			
52080	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription</li> </ul>			
52090	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicare</li> </ul>			
52100	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicare</li> </ul>			
52110	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicaid</li> </ul>			
52120	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicaid</li> </ul>			
52130	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, without a prescription</li> </ul>			

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52140	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription</li> </ul>			
52150	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare</li> </ul>			
52160	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>			
52170	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>			
52180	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>			
52190	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use without a prescription</li> </ul>			
52200	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription</li> </ul>			
52210	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicare</li> </ul>			
52220	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</li> </ul>			
52230	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicaid</li> </ul>			
52240	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</li> </ul>			
52250	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, without a prescription</li> </ul>			
52260	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription</li> </ul>			
52270	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</li> </ul>			
52280	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>			
52290	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>			
52300	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>			
52310	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use without a prescription</li> </ul>			
52320	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription</li> </ul>			
52330	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicare</li> </ul>			

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52340	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicare</li> </ul>			
52350	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicaid</li> </ul>			
52360	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid</li> </ul>			
52370	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, without a prescription</li> </ul>			
52380	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription</li> </ul>			
52390	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicare</li> </ul>			
52400	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare</li> </ul>			
52410	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</li> </ul>			
52420	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</li> </ul>			
52430	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use without a prescription</li> </ul>			
52440	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription</li> </ul>			
52450	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicare</li> </ul>			
52460	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicare</li> </ul>			
52470	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicaid</li> </ul>			
52480	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicaid</li> </ul>			
52490	<ul style="list-style-type: none"> <li>Repair and replacement parts for durable medical equipment which are for single patient use</li> </ul>			
	<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite/Comment</b>
53010	<ul style="list-style-type: none"> <li>Mobility enhancing equipment without a prescription</li> </ul>			
53020	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription</li> </ul>			
53030	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicare</li> </ul>			

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53040	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicare</li> </ul>			
53050	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicaid</li> </ul>			
53060	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicaid</li> </ul>			
	<b>Prosthetic devices</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
54010	<ul style="list-style-type: none"> <li>Prosthetic devices without a prescription</li> </ul>			
54020	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription</li> </ul>			
54030	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicare</li> </ul>			
54040	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicare</li> </ul>			
54050	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicaid</li> </ul>			
54060	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicaid</li> </ul>			
54070	<ul style="list-style-type: none"> <li>Corrective eyeglasses without a prescription</li> </ul>			
54080	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription</li> </ul>			
54090	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicare</li> </ul>			
54100	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicare</li> </ul>			
54110	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicaid</li> </ul>			
54120	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicaid</li> </ul>			
54130	<ul style="list-style-type: none"> <li>Contact lenses without a prescription</li> </ul>			
54140	<ul style="list-style-type: none"> <li>Contact lenses with a prescription</li> </ul>			
54150	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicare</li> </ul>			
54160	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicare</li> </ul>			
54170	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicaid</li> </ul>			
54180	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicaid</li> </ul>			
54190	<ul style="list-style-type: none"> <li>Hearing aids without a prescription</li> </ul>			
54200	<ul style="list-style-type: none"> <li>Hearing aids with a prescription</li> </ul>			
54210	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicare</li> </ul>			
54220	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicare</li> </ul>			
54230	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicaid</li> </ul>			

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54240	• Hearing aids with a prescription reimbursed by Medicaid			
54250	• Dental prosthesis without a prescription			
54260	• Dental prosthesis with a prescription			
54270	• Dental prosthesis with a prescription paid for by Medicare			
54280	• Dental prosthesis with a prescription reimbursed by Medicare			
54290	• Dental prosthesis with a prescription paid for by Medicaid			
54300	• Dental prosthesis with a prescription reimbursed by Medicaid			
	<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
60010	• Ancillary Services			
60020	➤ Conference bridging service			
60030	➤ Detailed telecommunications billing service			
60040	➤ Directory assistance			
60050	➤ Vertical service			
60060	➤ Voice mail service			
	<b>Telecommunications</b> (Indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
61000	• Intrastate Telecommunications Service			
61010	• Interstate Telecommunications Service			
61020	• International Telecommunications Service			
61030	• International 800 service			
61040	• International 900 service			
61050	• International fixed wireless service			
61060	• International mobile wireless service			
61080	• International prepaid calling service			
61090	• International prepaid wireless calling service			
61100	• International private communications service			
61110	• International value-added non-voice data service			
61120	• International residential telecommunications service			
61130	• Interstate 800 service			
61140	• Interstate 900 service			
61150	• Interstate fixed wireless service			
61160	• Interstate mobile wireless service			
61180	• Interstate prepaid calling service			
61190	• Interstate prepaid wireless calling service			

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61200	• Interstate private communications service			
61210	• Interstate value-added non-voice data service			
61220	• Interstate residential telecommunications service			
61230	• Intrastate 800 service			
61240	• Intrastate 900 service			
61250	• Intrastate fixed wireless service			
61260	• Intrastate mobile wireless service			
61280	• Intrastate prepaid calling service			
61290	• Intrastate prepaid wireless calling service			
61300	• Intrastate private communications service			
61310	• Intrastate value-added non-voice data service			
61320	• Intrastate residential telecommunications service			
61325	• Paging service			
61330	• Coin-operated telephone service			
61340	• Pay telephone service			
61350	• Local Service as defined by _____ (state)			
	•			
	•			

D. Best Practices from Appendix E	Brief Description of Best Practice	Does Your State Follow this Best Practice?		Add Additional Comments if Desired. If You Answered No, Describe the Difference Between the Best Practice as Adopted by the Governing Board and Your State's Treatment
		Yes	No	
<b>Best Practice 1 – Vouchers</b>				
Vouchers 1.1	The member state administers the difference between the value of a voucher allowed by the seller and the amount the purchaser paid for the voucher as a discount that is not included in the sales price (i.e., same treatment as a seller's in-store coupon), provided the seller is not reimbursed by a third party, in money or otherwise, for some or all of that difference.			

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Vouchers 1.2	The member state provides that when the discount on a voucher will be fully reimbursed by a third party the seller is to use the face value of the voucher (i.e., same as the treatment of a manufacturer's coupon) and not the price paid by the purchaser as the measure (sales price) that is subject to tax.			
Vouchers 1.3	The member state provides that costs and expenses of the seller are not deductible from the sales price and are included in the measure (sales price) that is subject to tax. Further, reductions in the amount of consideration received by the seller from the third party that issued, marketed, or distributed the vouchers, such as advertising or marketing expenses, are costs or expenses of the seller.			