

Sales & Use Tax Matrix for Exemptions and Services (May 2014)

[Click here for \(Name of State\) statutes](#)

[Click here for \(Name of state\) regulations](#)

State: (enter state)
 Completed by: (enter name)
 E-mail address: (enter e-mail address)
 Phone number: (enter contact number)
 Date submitted: (enter date submitted)

PART I: ENTITIES OR PRODUCTS

The following information will not quote verbatim from state statutes or rules and may not necessarily cover every provision set forth in state law. This information should not be used as a substitute for the formal text of the state statutes, rules or policy statements.

Agriculture

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Computer Related Products and Support

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Energy Producing Products

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Food

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

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Government (Local, State, Federal)

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Manufacturing

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Medical Products

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Motor Vehicles

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Nonprofit Organizations (Charitable, Educational, Religious)

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

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Packaging / Shipping Materials

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Other Exemptions

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

PART II: MISCELLANEOUS

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Interstate Commerce

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Resale

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

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Sales Price

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Sales Tax Holidays

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Other Exemptions

Exemption	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

PART III: SERVICES

The following information will not quote verbatim from state statutes or rules and may not necessarily cover every provision set forth in state law. This information should not be used as a substitute for the formal text of the state statutes, rules or policy statements.

**In (Name of State), tax is imposed on all services unless specifically exempted by statute.
Below are services exempt or excluded from taxation.**

Accommodations / Lodging

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

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Admissions / Entertainment

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Construction

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Data / Information Services

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Education

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Health Care

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

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Mining

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Personal Services

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Professional Services

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Services to Real Property

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Services to Tangible Personal Property

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

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Telecommunications / Ancillary Services

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Transportation

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Utility Services

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments

Other Services

Exempt Service	Description	Exceptions / Limitations	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	Latest Effect. / Expir. Date	Notes / Comments