

Sales & Use Tax Matrix for Taxable Services (April 2015)

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

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

This matrix is voluntary and not covered under the terms of the SSUTA. Any liability relief will be as determined in accordance with the posting state's laws.

State: Name

Effective period: _____ through _____
 Date revised: _____

Contact:
 Email Address:
 Phone Number:

Line # revised:

Instructions:

*This Matrix lists the taxable service in the state for the effective period designated herein. Please contact us as indicated above if further information is needed.
 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.
 * Future Dates column applies only to periods within the effective period of this matrix.*

Check the appropriate box. Select only one.

Tax is imposed on all tangible personal property unless exempted or excluded by law. However, tax is imposed only on services that are specifically enumerated in state statutes. See the Sales and Use Tax Matrix for Taxable Services for further details.

Tax is imposed on all tangible personal property and all services unless specifically exempted or excluded by statute. See below for listing of statutory exemptions or exclusions.

Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	Notes / Comments
S 100 Accommodations / Lodging					
S 101					
S 102					
S 103					
S 104					
S 200 Admissions / Entertainment					
S 201					
S 202					
S 203					
S 204					
S 300 Construction					
S 301					
S 302					
S 303					
S 304					
S 400 Data / Information Services					
S 401					
S 402					
S 403					
S 404					
S 500 Education					
S 501					
S 502					
S 503					
S 504					
S 600 Medical and Health Care					
S 601					
S 602					
S 603					
S 604					
S 700 Personal Services					
S 701					
S 702					
S 703					
S 704					

Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	Notes / Comments
S 800	Professional Services				
S 801					
S 802					
S 803					
S 804					
S 900	Services to Real Property				
S 901					
S 902					
S 903					
S 904					
S 1000	Services to Tangible Personal Property				
S 1001					
S 1002					
S 1003					
S 1004					
S 1100	Telecommunications / Ancillary Services				
S 1101					
S 1102					
S 1103					
S 1104					
S 1200	Transportation				
S 1201					
S 1202					
S 1203					
S 1204					
S 1300	Utility Services				
S 1302					
S 1303					
S 1304					
S 1305					
S 1400	Other Services				
S 1401					
S 1402					
S 1403					
S 1404					

S 1500 New Legislation							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	