Sales & Use Tax Matrix for Exemptions and Exclusions *(Sep 2015)*

Click here for (Name of State) statutes | Click here for (Name of State) regulations

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

State: Name

Effective period: _____ **through** _____

Date revised: _____ **Line # revised:**

Contact:
Email Address:
Phone Number:

Instructions: This Matrix lists the statutory exemptions *and exclusions* available 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.
* Dates column **in new legislation category** 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.***

EXEMPTIONS / EXCLUSIONS (e.g. ENTITY, PRODUCT, USE, OR SERVICE)

Line #	*Exemption / Exclusion*	*Description*	*Statute / Regulation*	*Other Reference Guidance*	*Is Seller Required to Obtain An Exemption Certificate / Required Data Elements?*	Notes / Comments
E 100	***Accommodations / Lodging***					
E 101						
E 102						
E 103						
E 200	**Agriculture**					
E 201						
E 202						
E 203						
E 300	**Computer Related Products and Support**					
E 301						
E 302						
E 303						
E 400	***Digital Products***					
E 401						
E 402						
E 403						
E 500	***Energy & Fuels***					
E 501						
E 502						
E 503						
E 600	**Food**					
E 601						
E 602						
E 603						
E 700	**Government (Local, State, Federal)**					
E 701						
E 702						
E 703						
E 800	**Interstate Commerce**					
E 801						
E 802						
E 803						

DISCUSSION DRAFT

Line #	Exemption / Exclusion	Description	Statute / Regulation	Other Reference Guidance	Is Seller Required to Obtain An Exemption Certificate / Required Data Elements?	Notes / Comments
E 900	Manufacturing					
E 901						
E 902						
E 903						
E 1000	Medical and Health Care					
E 1001						
E 1002						
E 1003						
E 1100	Motor Vehicles					
E 1101						
E 1102						
E 1103						
E 1200	Nonprofit, Educational, Religious Organizations					
E 1201						
E 1202						
E 1203						
E 1300	Packaging / Shipping					
E 1301						
E 1302						
E 1303						
E 1400	Resale					
E 1401						
E 1402						
E 1403						
E 1500	Sales Price					
E 1501						
E 1502						
E 1503						
E 1600	Sales Tax Holidays					
E 1601						
E 1602						
E 1603						
E 1700	Telecommunications and Related Products					
E 1701						
E 1702						
E 1703						
E 1800	Other Exemptions					
E 1801						
E 1802						
E 1803						

DISCUSSION DRAFT

E 1900	New Legislation / Expiring Legislation							
Line #	Exemption / Exclusion	Description	Statute / Regulation	Other Reference Guidance	Is Seller Required to Obtain An Exemption Certificate / Required Data Elements?	* Dates Within Effective Period		Notes / Comments
						Effective	Expiration	

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