

Federal Tax or Fees State Survey Taxes Included in Sales Price 4-2010

Does your state include the Tax in the sales price?

If the product or service is not taxable in your state please put NA in the Tax column.

Federal Telecommunication Taxes	
	Description - Laws or FCC website information
1 E911- Federal	Charges are not a tax or government-imposed assessments. Neither federal nor state law requires carriers to impose these charges but carriers are permitted to recover their costs of complying with these federal and state mandates. Not a tax imposed on the customer.
2 Telecommunications Federal Excise Tax	3% tax mandated by the federal government (not the Federal Communications Commission (FCC)). Imposed on all telecommunications services, including local, long distance and wireless bills.
3 USF - Universal Service Fund (Federal)	(Also called the Universal Connectivity Fee) – FROM www.fcc.gov All telecommunications service providers and certain other providers of telecommunications must contribute to the federal USF based on a percentage of their interstate and international end-user telecommunications revenues. These companies include wireline phone companies, wireless phone companies, paging service companies, and certain Voice over Internet Protocol (VoIP) providers. Some consumers may notice a "Universal Service" line item on their telephone bills. This line item appears when a company chooses to recover its USF contributions directly from its customers by billing them this charge. The FCC does not require this charge to be passed on to customers. Each company makes a business decision about whether and how to assess charges to recover its Universal Service costs. These charges usually appear as a percentage of the consumer's phone bill. Companies that choose to collect Universal Service fees from their customers cannot collect an amount that exceeds their contribution to the USF. They cannot collect fees from a Lifeline program participant.
4 Federal Subscriber Line Charge	This is not a tax. It is a federally approved charge the telecommunications company can charge to help recover the cost of providing service.
Federal Excise Taxes from Publication 510	
Excise taxes other than fuel taxes	
Environmental Taxes - See also form 6627	
5 Oil Spill Liability Tax	Imposed on crude oil and petroleum products, sale or use of ozone-depleting chemicals, and imported products containing or manufactured with ODCs.
6 ODCs	Tax imposed on crude oil when it is received at a US refinery. The operator of the refinery is liable for the tax. Tax imposed on domestic crude oil used or exported before it is received at a US refinery. The user or exporter is liable for the tax.
7 Imported taxable products containing ODC	Tax is imposed on an ODC when it is first used or sold by its manufacturer or importer. The manufacturer or importer is liable for the tax.
8 Floor Stocks Tax	Subject to tax if it is entered into US for consumption, use, or warehousing and is listed in the Imported Products Table. Tax based on the weight of the ODC used in the manufacture of the product. Tax is imposed on an imported taxable product when the product is first sold or used by its importer. The importer is liable for the tax.
9 Communications and Air Transportation Taxes	Tax imposed on any ODC held (other than by manufacturer or importer of the ODC) on January 1 for sale or use in further manufacturing. The person holding title to the ODC is liable for the tax, whether or not delivery has been made.
10 Communications Tax	Excise taxes are imposed on amounts paid for certain facilities and services. If you receive any payment on which tax is imposed, you are required to collect the tax, file returns, and pay the tax over to the government. If you fail to collect and pay over the taxes you may be liable for the trust fund recovery penalty.
11 Transportation of Persons by Air	3% tax imposed on amounts paid for local telephone service and teletypewriter exchange service.
Air Transportation Taxes	
11 Transportation of Persons by Air	Includes scheduled and chartered flights and package tours. The person paying for taxable transportation is liable for the tax and, the person receiving the payment collects the tax, files returns, and pays the tax over to the government. If the tax is not paid when payment for the transportation is made, the air carrier providing the initial segment of the transportation that begins or ends in the US becomes liable for the tax.

12	Transportation of Property by Air	The person paying for taxable transportation is liable for the tax, the person engaged in the business of transporting property by air for hire receives the payment, collects the tax, files returns, and pays the tax over to the government. If tax is not paid when a payment is made outside the US, the person furnishing the last segment of taxable transportation collects the tax from the person to whom the property is delivered in the US.
	Manufacturers Taxes	The manufacturers taxes imposed on the sale of sport fishing equipment, electric outboard motors, and bows are based on the sale price of the article. Taxes imposed on coal are based either on the sale price or the weight. Tax attaches when the title to the article sold passes from the manufacturer to the buyer. The manufacturer is liable for the tax.
13	Sport Fishing Equipment	A tax of 10% of the sale price is imposed on many articles of sport fishing equipment sold by the manufacturer. The manufacturer is liable for the tax.
14	Bows, Quivers, Broadheads, and Points	The tax on bows is 11% of the sales price. The tax is paid by the manufacturer, producer, or importer.
15	Arrow Shafts	Tax is paid by the manufacturer, producer, or importer of any arrow shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow that after its assembly meets either of the following conditions. It measures 18 or more inches in overall length; or It measures less than 18 inches but is suitable for use with a taxable bow.
16	Coal	Tax is imposed on the first sale of coal mined in the US. The producer of the coal is liable for the tax.
17	Taxable Tires	The excise tax on taxable tires is imposed at the time the taxable tires are delivered to the manufacturer-owned retail stores, not at the time of sale.
18	Gas Guzzler Tax	Tax imposed on the sale by the manufacturer of automobiles of a model type that has a fuel economy standard of less than 22.5 miles per gallon.
19	Vaccines	Tax is imposed on certain vaccines sold by the manufacturer in the US. Any manufacturer that uses a taxable vaccine before it is sold will be liable for the tax in the same manner as if the vaccine was sold by the manufacturer.
20	Retail Tax on Heavy Trucks, Trailers, and Tractors	A tax of 12% of the sales price is imposed on the first retail sale, including related parts and accessories sold on or in connection with, or with the sale of, the articles. Includes Truck chassis and bodies; Truck trailer and semitrailer chassis and bodies. Tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer. The seller is liable for the tax.
21	Ship Passenger Tax	Imposed on certain ship voyages. The person providing the voyage (the operator of the vessel) is liable for the tax.
22	Foreign Insurance Taxes	Imposed on insurance policies issued by foreign insurers. The person who pays the premium to the foreign insurer must pay the tax and file the return. Otherwise, any person who issued or sold the policy, or who is insured under the policy, is required to pay the tax and file the return.
23	Wagering Tax and Occupational Tax	Form 730 - Wagering; Form 11-C Occupational Tax and Registration Return for Wagering.
	Alcohol and Tobacco Tax	See www.ttb.gov
24	Firearms and Ammunition Excise Tax (FAET)	Tax imposed on the sale of firearms and ammunition by manufactures, producers, and importers. (26 U.S.C. 4181) Tax rates is a % of the sales price. The manufacturer or importer is liable for the FAET. FAET is due when the title of an article transfers to a purchaser. http://www.ttb.gov/firearms/faet-faqs.shtml
25	Alcohol	Tax imposed based on type of alcohol and quantity.
26	Tobacco & Cigarettes	Manufacturers must pay the special (occupational) tax every year.