

Kentucky			Massachusetts			Nebraska		Nevada		South Dakota	
Robert Carter			Ted Lauper			Ellen Thompson		Guy Childers		Jody Bartels	
04/08/2010			04/07/2010			04/05/2010		04/05/2010		03/29/2010	
Tax	KY Reason		Tax	MA Reason		Tax	NE Reason	Tax	NV Reason	Tax	SD Reason -
1	Y	Administrative Practice		General comment: The Massachusetts definition of "sales price" is very similar to the SST version. If the incidence of a tax is on the seller, it is included in the sales price even if separated stated to the retail customer. If the tax is on the transaction with the retail customer, then it is generally excluded. That said, we have not considered many of the taxes on this list, other than the FCC telecommunications charges covered in DOR Directive 00-2, and the federal tire excise in DD 96-1.		N		NA	Your local government asks you to pay this charge each month to help provide for emergency service in your community. Strictly a local charge and not included in any sales amount subject to state sales tax	N	
2	N	Imposed on purchaser	Y	See DOR Directive 00-2		N		NA	Regulatory Cost Recovery Fee - (Telecommunication Relay Service, FCC Assessment Fee, North American Numbering Plan Charges, etc. Local A regulatory cost recovery fee is common practice among most long distance service providers. Telephone carriers incur government imposed charges for long distance service, including Telecommunications Relay Service, FCC Assessment Fee and North American Numbering Plan charges, as well as additional costs associated with administering the FCC programs and compliance. Effective January 1, 2010, Cox Long Distance residential subscribers will be assessed a monthly Regulatory Cost Recovery Fee (RCRF) of \$0.97 per line. Strictly a local charge and not included in any sales amount subject to state sales tax	N	
3	Y	KRS 139.010 (10) (a) 2	Y	See DOR Directive 00-2		Y		NA	This charge is assessed to recover the amount telecommunications providers must contribute to the Universal Service Fund, which helps keep local phone service affordable for all America. Local only Strictly a local charge and not included in any sales amount subject to state sales tax	Y	
4	Y	KRS 139.010 (a)(2)	Y	See DOR Directive 00-2		Y/N/A		NA	Strictly a local charge and not included in any sales amount subject to state sales tax	Y	
	N	Not in KY sales tax base									
5		Not in KY sales tax base				N/A		Y	NRS 372.025	Y	
6		Not in KY sales tax base				N/A		Y	NRS 372.025	Y	
7	Y	KRS 139.010(a)(2)				N/A		Y	NRS 372.025	Y	
8		Not in KY sales tax base				N/A		Y	NRS 372.025	Y	
9		Not in KY sales tax base						NA		Y	

Utah		Virginia	West Virginia		
Scott Smith		Kristen Peterson	Dolores A Martin		
03/29/2010		04/08/2010	04/05/2010		
Tax	UTAH Reason	Tax	Reason - State Law, Rule, Interpretation	Tax	WV Reason
1	N	Y	Though <i>Code of Va.</i> § 58.1-648 (B)(ii) does exempt fees levied by the United States that are "required to be added to the price of service if the fee or assessment is separately stated;" the E911 charges are not required to be added to the price of the service. If the phone company has chosen to pass this charge on to the customer, it is taxable.	Y	
2	N	N	<i>Code of Va.</i> § 58.1-648 (B)(ii) does exempt fees levied by the United States that are "required to be added to the price of service if the fee or assessment is separately stated."	N	
3	N	Y	Page 4 of Virginia Guidelines and Rules for the Virginia Communications Taxes provides that universal service charges are included as taxable communications services. (Source: <i>Code of Va.</i> § 58.1-647)	Y	
4	N	Y	Though <i>Code of Va.</i> § 58.1-648 (B)(ii) does exempt fees levied by the United States that are "required to be added to the price of service if the fee or assessment is separately stated;" the Federal Subscriber Line Charge is not required to be added to the price of the service. As the phone company has chosen to pass this charge on to the customer, it is taxable.	Y	
				Y	
			In general, all excise taxes, except for federal diesel, are included in the sales price of fuels.		
				Y	
5	Y	Y		Y	
6	Y	Y		Y	
7	Y	Y		Y	
8	Y	Y		Y	
9	Y	N/A		Y	

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10	N	KRS 139.010(c)(3)				N		NA		N	
11		Not in KY sales tax base	NA			N/A		NA	Nevada does not charge sales tax on Airline transportation charges	Y	Intrastate charter & tours are taxed
12		Not in KY sales tax base	NA			N/A		Y	NRS 372.025	Y	Intrastate charter & tours are taxed
13	Y	KRS 139.010(a)(2)	Y	See general comment above.		Y		Y	NRS 372.025	Y	
14	Y	KRS 139.010(a)(2)	Y	See general comment above.		Y		Y	NRS 372.025	Y	
15	Y	KRS 139.010(a)(2)	Y	See general comment above.		Y		Y	NRS 372.025	Y	
16	Y	KRS 139.010; exemption for the manufacture of electricity				N/A		Y	NRS 372.025	Y	
17	Y	KRS 139.010(a)(2)	Y	See DOR Directive 86-1		Y		Y	NRS 372.025	Y	
18		Not in KY sales tax base	Y			Y		Y	NRS 372.025	NA	MV not subject to sales tax.
19	Y	KRS 139.010(a)(2)	NA	Vaccines are exempt. G.L. c. 64H, s. 6(l).		N/A		Y	NRS 372.025	Y	
20		Not in KY sales tax base	N	See DOR Directive 86-1		N		Y	NRS 372.025	NA	MV not subject to sales tax.
21		Not in KY sales tax base	NA	No sales tax on ship voyages.		N/A		NA	Nevada does not charge sales tax on Cruise Ship Passenger Travel	NA	
22		Not in KY sales tax base	NA	No sales tax on sales of insurance policies.		N/A		NA	Nevada does not charge Sales Tax on Insurance Premiums. Nevada does have a separate Insurance Premium Tax	NA	
23		Not in KY sales tax base	NA			N/A		NA			
24	Y	KRS 139.010(a)(2); imposed on manufacturer				Y		Y	NRS 372.025	Y	
25	Y	KRS 139.010(a)(2); imposed on manufacturer	Y	Retail sales of alcoholic beverages subject to sales tax effective 9/1/09.		Y		Y	NRS 372.025	Y	
26	Y	KRS 139.010(a)(2); imposed on manufacturer	NA			Y		Y	NRS 372.025	Y	

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10	N The tax/fee is imposed on the customer.		Code of Va. § 58.1-648 (B)(ii) does exempt fees levied by the United States that are "required to be added to the price of service if the fee or assessment is separately stated."	Y	
11	N/A	N/A		Y	
12	N/A	N/A		Y	
13	Y The tax/fee is imposed on the seller.	Y	In general, all federal manufacturers excise taxes are included in the sales price Code of Va. § 58.1-602 only excludes from sales price separately stated local property taxes collected	Y	
14	Y The tax/fee is imposed on the seller.	Y	Code of Va. § 58.1-602 only excludes from sales price separately stated local property taxes collected	Y	
15	Y The tax/fee is imposed on the seller.	Y	Code of Va. § 58.1-602 only excludes from sales price separately stated local property taxes collected	Y	
16	Y The tax/fee is imposed on the seller.	Y	To the extent that the coal is not exempt of the Retail Sales and Use Tax as coal used for domestic consumption, the federal coal tax is included it in the sales price.	Y	
17	Y The tax/fee is imposed on the seller.	Y	Code of Va. § 58.1-602 only excludes from sales price separately stated local property taxes collected	Y	Unless the federal tax or fee is imposed directly on the consumer.
18	Y The tax/fee is imposed on the seller.	N/A	Subject to the Motor Vehicle Sales and Use Tax	Y	
19	N/A	N/A	Generally, vaccines are exempt from the Retail Sales and Use Tax, if they are sold on prescriptions or work orders of licensed physicians, dentists, optometrists, etc. To the extent that they are taxable, federal taxes imposed on vaccines are included in the sales price.	Y	
20	Y The tax/fee is imposed on the seller.	N/A	Subject to the Motor Vehicle Sales and Use Tax	Y	
21	N/A	N/A	Exempt service	Y	
22	N/A		Va. Code § 58.1-609.5 exempts insurance transactions from the Retail Sales and Use Tax.	Y	
23		N/A	Exempt service	Y	
24	Y The tax/fee is imposed on the seller.	Y	Code of Va. § 58.1-602 only excludes from sales price separately stated local property taxes collected	Y	
25	Y The tax/fee is imposed on the seller.	Y	Federal excise taxes may be included in the base for computing sales and use taxes (see PD 91-75).	Y	
26	Y The tax/fee is imposed on the seller.	Y	The Virginia Cigarette Tax is an excise tax equal to \$0.30 per pack of 20 cigarettes, so the Federal Tax is not included in the Virginia Cigarette Tax. However, both the Virginia Cigarette Tax and the Federal Tax are included in the sales price for purposes of the Retail Sales and Use Tax. Va. Code §§ 58.1-602 and 58.1-1001. The Virginia Tobacco Products Tax is imposed on the manufacturer's sales price which may include the federal tax. Both the Federal Tax and the Virginia Tobacco Products Tax are included in the sales price for the purposes of the Retail Sales and Use Tax. Va. Code §§ 58.1-602 and 58.1-1021.02.	Y	