

Does your state impose a sales tax on the following services?

1. Testing of tangible personal property:
2. Inspection of tangible personal property:
3. Appraisal of tangible personal property:

State	Testing	Inspection	Appraisal	Comments
Alabama				
Arizona				
Arkansas	N	N	N	Tom
California				
Connecticut	N	N	N	Susan Sherman
District of Columbia				
Florida				
Georgia	N*	N*	N	Anita. *If tpp is provided and not separately stated it is taxable
Hawaii				
Idaho				
Illinois	N	N	N	
Indiana	N	N	N	Larry Molnar
Iowa	Y*	Y*	N	Victoria Daniels: Testing: test laboratories, including mobile testing laboratories and field testing by testing laboratories, and excluding tests on humans or animals.” Inspection: termite, bug, roach and pest eradicators
Kansas	N*	N*	N	Richard. If inspection or testing were involved as part of the repair process, then the charges would be taxable as part of the charges for the repair/maintenance services
Kentucky	N	N	N	Richard
Louisiana				
Maine				
Maryland				
Massachusetts	N	N	N	
Michigan	N	N	N	Michael

Minnesota	N	N	N	July...unless this service is provided as part of the sales price of a taxable transaction.
Mississippi				
Missouri				
Nebraska	N	N	N	Ellen
Nevada	N	N	N	Dino
New Jersey	N	N	N	Beth Berniker
New Mexico	Y	Y	Y	Rebecca Abbo
New York				
North Carolina				
North Dakota	N	N	N	Myles
Ohio	N*	N*	N	Bill. Testing or inspection by itself, no. To the extent testing is an element of a taxable repair service, it would be taxable as part of the price of that repair service.
Oklahoma	N	N	N	Tony
Pennsylvania				
Puerto Rico				
Rhode Island	N	N	N	Peter, if charges are separately stated
South Carolina				
South Dakota	Y	Y	Y	Jane

Tennessee				<p>Sherry: Should testing, inspection and appraisal of tangible personal property be sold in conjunction with the tangible personal property tested, inspected or appraised, TN would consider such services as "services necessary to complete the sale" and as such a part of the sales price of the tangible personal property even if separately itemized. In which case if the service is a part of the sales price of the tangible personal property, TN would use the sourcing of the tangible personal property under 310.A to source the sale.</p> <p>Should testing and inspection of tangible personal property be sold in conjunction with the repair or installation of the tangible personal property, TN would consider such services as incidental to or "services necessary to complete the sale" of the repair or installation of tangible personal property and as such a part of the sales price of the repair or installation of the tangible personal property. TN would use the sourcing for Rule 311.2 services performed on tangible personal property.</p>
Texas	N	N	N	<p>Room — If provided on a stand alone basis. Testing performed as part of repair or processing of tpp is taxable in same manner as the repair/processing service.</p> <p>* If provided on a standalone basis. Inspection performed as part of repair or processing of tpp is taxable in same manner as the repair/processing service. Inspection services related to the sale of a taxable item or service are also taxable; as are inspection services performed in relation to a policy of insurance or on behalf of an insurance carrier or the carrier's customer.</p>
Utah	N**	N*	N*	Scott Smith Only if part of a repair
Vermont	N	N	N	Kenneth Jones
Virginia	N	N	N	Kristen Peterson
Washington	N	N	N	Alan Lynn
West Virginia	Y	Y	Y	Dana

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Wisconsin	N	N*	N	Craig *Wisconsin differentiates between "testing" and "inspecting" as follows: "Testing" services are those services performed to determine the make-up of an item (such as testing water for bacteria content), whereas an "inspection" service is a service which is performed to determine that an item of tangible personal property is functioning properly (such as inspecting a furnace to make sure it is heating properly)
Wyoming	N	N	N	Dan