

Sales & Use Tax Matrix for Exemptions (September 2014)

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

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

The extent of any liability relief will be determined by federal legislation and post-enactment discussions.

State: _____ **Effective period:** _____ through _____

Contact information: _____ **Date revised:** _____ **Line # revised:** _____

Instructions: This Matrix lists the statutory exemptions available in the state for the effective period designated herein. Please see the contact detail 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 only on services that are specifically enumerated in state statutes. See taxable services matrix for further detail.
- Tax is imposed on all services unless specifically exempted by statute. See below for listing of statutorily exempt services.

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

E 100 Agriculture								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 101								
E 102								
E 200 Computer Related Products and Support								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 201								
E 202								
E 300 Food								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 301								
E 302								
E 400 Government (Local, State, Federal)								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 401								
E 402								
E 500 Interstate Commerce								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments

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E 501								
E 502								
E 600	Manufacturing							
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 601								
E 602								
E 700	Medical and Health Care							
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 701								
E 702								
E 800	Motor Vehicles							
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 801								
E 802								
E 900	Nonprofit, Educational, Religious Organizations							
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 901								
E 902								
E 1000	Packaging / Shipping							
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 1001								
E 1002								
E 1100	Resale							
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments

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E 1101								
E1102								
E 1200 Sales Price								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 1201								
E 1202								
E 1300 Sales Tax Holidays								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 1301								
E 1302								
E 1400 Telecommunications and Related Products								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 1401								
E 1402								
E 1500 Other Exemptions								
Line #	Exemption	Description	Statute / Regulation	Other Reference Guidance	Exemption Certificate / Data Elements Required	* Future Dates Within Effective Period Effective Expiration		Notes / Comments
E 1501								
E 1502								

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