

# Sales & Use Tax Matrix for Taxable Services (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. Below are the services subject to tax.

Tax is imposed on all services unless specifically exempted by statute. See exemptions matrix for listing of exempt services.

S 100 Accommodations / Lodging							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 101							
S 102							
S 200 Admissions / Entertainment							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 201							
S 202							
S 300 Construction							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 301							
S 302							
S 400 Data / Information Services							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 401							
S 402							
S 500 Education							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 501							

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S 600 Medical and Health Care							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 502							
S 601							
S 602							
S 700 Mining							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 701							
S 702							
S 800 Personal Services							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 801							
S 802							
S 900 Professional Services							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 901							
S 902							
S 1000 Services to Real Property							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 1001							
S 1002							
S 1100 Services to Tangible Personal Property							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 1101							

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S 1102							
<b>S 1200 Telecommunications / Ancillary Services</b>							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 1201							
S 1202							
<b>S 1300 Transportation</b>							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 1302							
S 1302							
<b>S 1400 Utility Services</b>							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 1401							
S 1402							
<b>S 1500 Other Services</b>							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Future Dates Within Effective Period		Notes / Comments
					Effective	Expiration	
S 1501							
S 1502							

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