

Sales & Use Tax Matrix for Taxable Services and Digital Products (Sep 2015)

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

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

This matrix is voluntary and not required under the terms of the SSUTA. Any liability relief will be as determined in accordance with the applicable state's laws.

State: Name

Effective period: _____ through _____
 Date revised: _____

Contact:

Email Address:
 Phone Number:

Line # revised:

Instructions:

*This Matrix lists the taxable service in the state for the effective period designated herein. Please contact us as indicated 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.
 * Dates column **in new legislation category** applies only to periods within the effective period of this matrix.*

Check the appropriate box. Select only one.

Tax is imposed on all tangible personal property unless exempted or excluded by law. However, tax is imposed only on services that are specifically enumerated in state statutes. See below for further details.

Tax is imposed on all tangible personal property and all services unless specifically exempted or excluded by statute. See the Sales and Use Tax Matrix for Exemptions and Exclusions for further details.

Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	Notes / Comments
S 100 Accommodations / Lodging					
S 101					
S 102					
S 103					
S 104					
S 200 Admissions / Entertainment					
S 201					
S 202					
S 203					
S 204					
S 300 Construction					
S 301					
S 302					
S 303					
S 304					
S 400 Data / Information Services					
S 401					
S 402					
S 403					
S 404					
S 500 Digital Products					
S 501					
S 502					
S 503					
S 504					
S 600 Education					
S 601					
S 602					
S 603					
S 604					
S 700 Medical and Health Care					
S 701					
S 702					
S 703					
S 704					

Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	Notes / Comments
S 800	Personal Services				
S 801					
S 802					
S 803					
S 804					
S 900	Professional Services				
S 901					
S 902					
S 903					
S 904					
S 1000	Services to Real Property				
S 1001					
S 1002					
S 1003					
S 1004					
S 1100	Services to Tangible Personal Property				
S 1101					
S 1102					
S 1103					
S 1104					
S 1200	Telecommunications / Ancillary Services				
S 1201					
S 1202					
S 1203					
S 1204					
S 1300	Transportation				
S 1302					
S 1303					
S 1304					
S 1305					
S 1400	Utility Services				
S 1401					
S 1402					
S 1403					
S 1404					
S 1500	Other Services				
S 1501					
S 1502					
S 1503					
S 1504					

S 1600 New Legislation / Expiring Legislation							
Line #	Taxable Service	Description	Statute / Regulation	Other Reference Guidance	* Dates Within Effective Period		Notes / Comments
					Effective	Expiration	

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