

Sales & Use Tax Matrix for Exemptions and Exclusions (April 2015)

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

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

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

State: Name

Contact:

Effective period: _____ through _____

Email Address:

Date revised: _____

Line # revised: _____

Phone Number:

Instructions:

This Matrix lists the statutory exemptions *and* exclusions available 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.
 * Future Dates column 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 the Sales and Use Tax Matrix for Taxable Services for further details.
- Tax is imposed on all tangible personal property and all services unless specifically exempted or excluded by statute. See below for listing of statutory exemptions or exclusions.

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

Line #	Exemption / Exclusion	Description	Statute / Regulation	Other Reference Guidance	Is Seller Required to Obtain An Exemption Certificate / Required Data Elements?	Notes / Comments
E 100	Accommodations / Lodging					
E 101						
E 102						
E 103						
E 200	Agriculture					
E 201						
E 202						
E 203						
E 300	Computer Related Products and Support					
E 301						
E 302						
E 303						
E 400	Energy & Fuels					
E 401						
E 402						
E 403						
E 500	Food					
E 501						
E 502						
E 503						
E 600	Government (Local, State, Federal)					
E 601						
E 602						
E 603						
E 700	Interstate Commerce					
E 701						
E 702						
E 703						
E 800	Manufacturing					
E 801						
E 802						
E 803						

Line #	Exemption / Exclusion	Description	Statute / Regulation	Other Reference Guidance	Is Seller Required to Obtain An Exemption Certificate / Required Data Elements?	Notes / Comments
E 900	Medical and Health Care					
E 901						
E 902						
E 903						
E 1000	Motor Vehicles					
E 1001						
E 1002						
E 1003						
E 1100	Nonprofit, Educational, Religious Organizations					
E 1101						
E 1102						
E 1103						
E 1200	Packaging / Shipping					
E 1201						
E 1202						
E 1203						
E 1300	Resale					
E 1301						
E 1302						
E 1303						
E 1400	Sales Price					
E 1401						
E 1402						
E 1403						
E 1500	Sales Tax Holidays					
E 1501						
E 1502						
E 1503						
E 1600	Telecommunications and Related Products					
E 1601						
E 1602						
E 1603						
E 1700	Other Exemptions					
E 1701						
E 1702						
E 1703						

E 1800 New Legislation								
Line #	Exemption / Exclusion	Description	Statute / Regulation	Other Reference Guidance	Is Seller Required to Obtain An Exemption Certificate / Required Data Elements?	* Future Dates Within Effective Period		Notes / Comments
						Effective	Expiration	