

<b>DRAFT FOR DISCUSSION ONLY</b>			
<b>Tax Code Description</b>	<b>Additional Code Information</b>	<b>T or E</b>	<b>Notes</b>
<b><u>Certificate Issues</u></b>			
Glassware	sold to end user		
Glassware	sold to wholesaler		resale/exemption certificate required
Glassware	sold to manufacturer		resale/exemption certificate required
Glassware	sold to government entity		no resale/exemption certificate required
Chemicals	sold to farmer/rancher/livestock vet		no resale/exemption certificate required
Chemicals	sold to manufacturer		resale/exemption certificate required
Drugs	sold to pharmacy/physician		no resale/exemption certificate required
<b><u>Toggle Issues</u></b>			
Thermometers	with a prescription		
Thermometers	without a prescription		
Thermometers	for home use, with a prescription		
Thermometers	for home use, without a prescription		
Thermometers	with a prescription, for home use, paid by Medicaid		
Thermometers	without a prescription, for home use, paid by Medicaid		
<b><u>Sales Price Issues</u></b>			
Design Services	service only		
Design Services	with the sale of TPP		
Design Services	with the sale of real property		
Design Services	with the sale of digital goods		
Design Services	with the sale of other service		
Design Services	with the sale of computer software		
<b>Note 1:</b> On Change Request Form or in CSP contract include disclaimer. "Sales tax is transactional in nature and further consultation with the state may be required to determine taxability. Any liability relief is determined in accordance with applicable state law."			
<b>Note 2:</b> Need to incorporate date(s) and include a statement regarding law changes.			
SL16021 - August 2016			