<table>
<thead>
<tr>
<th>Reference</th>
<th>Treatment of definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>59-12-102(67)</td>
<td>Included in sales price</td>
</tr>
<tr>
<td>59-12-102(87)</td>
<td>Excluded from sales price</td>
</tr>
</tbody>
</table>

Additional Definitions:

The following options may be excluded from the definition of sales price only if they:

- Are separately stated on the bill to the purchaser.
- Are delivered or paid for by your services necessary to complete the sale other than the sale price in which they are included in the definition of sales price.

The definition of sales price includes the options listed below are treated in your state. The sales price includes the options listed below are treated in your state. If a value in excess of the sales price in which the options are included is treated as a separate charge for professional services other than direct mail, the sales price is treated as a separate charge for professional services other than direct mail.

Each of the items listed in the chart is defined in the library of definitions in the Streamlined Sales Tax Agreement (SSTNA) as:

- Transportation, shipping, handling, and similar charges
- Handling or other charges for professional services other than direct mail
- Sales price
- Value of trade-in
- Inclusion of charges

The terms defined in the above definitions are provided by the member state relative to the terms defined in the library of definitions.

For this reason, do not enter any comments for definitions that apply to your state while excluding qualifications except for those allowed by the SSTNA. Your state must adopt the definitions in the library definition. The treatment of the product in your state, in accordance with the SSTNA, your state must adopt the definitions in the library definition. Reference column explaining the qualifications. Enter the applicable qualifications in the reference column.

Amended through December 31, 2010. Refer to Appendix C of the SSTNA for each definition.

Effective Date: 7-1-2011

State Name: [Blank]
<table>
<thead>
<tr>
<th>Sales Tax Holdays</th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td>69-12-102(29)</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>69-12-102(37)</td>
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<tr>
<td>69-12-102(29)</td>
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<tr>
<td>69-12-102(29)</td>
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Library of Definitions
Section 328 Taxability Matrix
Streamlined Sales Tax Governing Board

Effective Date: 7-1-2011

STATE NAME: Utah
<table>
<thead>
<tr>
<th>Example</th>
<th>Taxable</th>
<th>Statute/Rule/Credit/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>R86-19S-9:6</td>
<td>X</td>
<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered via a load and leave</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
<td>X</td>
<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered electronically</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
<td>X</td>
<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered via a load and leave</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
<td>X</td>
<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered electronically</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
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<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered via a load and leave</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
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<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered electronically</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
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<tr>
<td>R86-19S-9:6</td>
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</tr>
<tr>
<td>R86-19S-9:6</td>
<td>X</td>
<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered via a load and leave</td>
</tr>
<tr>
<td>R86-19S-9:6</td>
<td>X</td>
<td>Mandatory computer software maintenance contracts with respect to non-pre写的 (custom) computer software delivered electronically</td>
</tr>
</tbody>
</table>

**Product Definitions**

- 
- 
-
<table>
<thead>
<tr>
<th>Optional computer software maintenance contracts</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Optional computer software maintenance contracts with respect to <strong>prewritten computer software that only provide updates or upgrades with respect to the software</strong></td>
<td>X</td>
<td></td>
<td>59-12-103(1)(g) R865-19S-78</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to prewritten computer software that only provide <strong>updates or upgrades delivered electronically</strong> with respect to the software</td>
<td>X</td>
<td></td>
<td>59-12-103(1)(a) R865-19S-78</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to prewritten computer software that only provide <strong>updates or upgrades delivered via load and leave</strong> with respect to the software</td>
<td>X</td>
<td></td>
<td>59-12-103(1)(a) R865-19S-78</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to <strong>non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software</strong></td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <strong>updates or upgrades delivered electronically</strong> with respect to the software</td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <strong>updates or upgrades delivered via load and leave</strong> with respect to the software</td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <strong>support services</strong> to the software</td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide <strong>updates or upgrades and support services</strong> to the software</td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide <strong>updates or upgrades delivered electronically and support services</strong> to the software</td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
<tr>
<td>• Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide <strong>updates or upgrades delivered via load and leave and support services</strong> to the software</td>
<td>X</td>
<td></td>
<td>R865-19S-92</td>
</tr>
</tbody>
</table>

Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.

<table>
<thead>
<tr>
<th>Optional computer software maintenance contracts with respect to prewritten computer software that provide <strong>updates or upgrades and support services</strong></th>
<th>Taxable Percentage</th>
<th>Exempt Percentage</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Optional computer software maintenance contracts with respect to prewritten computer software that provide <strong>updates or upgrades and support services</strong></td>
<td>100%</td>
<td></td>
<td>59-12-103(1)(a) R865-19S-78</td>
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<tr>
<td>Scenario/Rule Code/Comment</td>
<td>Yes</td>
<td>No</td>
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<tr>
<td>-----------------------------</td>
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<tr>
<td>69-12-1031(1)(w)</td>
<td>X</td>
<td>X</td>
<td></td>
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</table>

Digital audio/visual works sold or transferred electronically on continuous payment terms:
- Does your state require subscription to products transferred electronically differently?
- Digital audio/visual works sold or transferred electronically on continuous payment terms.
- Digital audio/visual works sold to users other than the end-user.

Example:
- Does your state require a special sales tax on digital audio/visual works sold or transferred electronically on continuous payment terms and payment for product? (Yes/No)
- Digital audio/visual works sold or transferred electronically on continuous payment terms.

Patterns of Sale:
- Digital audio/visual works sold or transferred electronically on continuous payment terms.
- Digital audio/visual works sold to users other than the end-user.

Library of Definitions
Section 328 Taxability Matrix
Streamlined Sales Tax Governing Board

Effective Date: 7-1-2011
State Name: WA
<table>
<thead>
<tr>
<th>State/Rule</th>
<th>Example</th>
<th>Taxable/Exempt</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td>Preparedfood</td>
<td>Included in Excluded from Prepared food</td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td></td>
<td>X</td>
<td></td>
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<tr>
<td></td>
<td>X</td>
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**Effective Date:** 7-1-2011

**STATE NAME:** Wisconsin

**Library of Definitions**

**Section 326 Taxable List Governing Board**
<table>
<thead>
<tr>
<th>State/Rule Code</th>
<th>Example</th>
<th>Taxable</th>
</tr>
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<tbody>
<tr>
<td>59-2-103(1)</td>
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<td></td>
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<tr>
<td>59-2-103(3)</td>
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<td></td>
</tr>
<tr>
<td>59-2-103(10)</td>
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<tr>
<td>59-2-103(11)</td>
<td>X</td>
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<td>59-2-103(12)</td>
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<td>59-2-103(13)</td>
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<tr>
<td>59-2-103(14)</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>59-2-103(15)</td>
<td>X</td>
<td></td>
</tr>
</tbody>
</table>

**Disabled Medical Equipment (Indicate how the options are treated in your state):**

- Free samples of prescription drugs for animal use
- Free samples of drugs for human use
- Prescription drugs for animal use to hospitals and other medical facilities
- Drugs for animal use to veterinarian hospitals and other medical facilities
- Grooming and hygiene products for animal use
- Over-the-counter drugs for animal use with a prescription
- Over-the-counter drugs for animal use without a prescription
- Medical oxygen for animal use with a prescription
- Medical oxygen for animal use without a prescription
- Insulin for animal use with a prescription
- Insulin for animal use without a prescription
- Drugs for animal use with a prescription
- Drugs for animal use without a prescription

**Library of Definitions:**

**Section 326 Taxable Matrix:**

**Streamlined Sales Tax Governing Board:**

**Effective Date:** 7-1-2011

**State Name:** Utah
| 59-12-103(1) | X | Medicare durable medical equipment for home use, with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription paid for by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription paid for by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription paid for by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare oxygen delivery equipment for home use with a prescription paid for by payor of last resort. |
| 59-12-103(1) | X | Medicare durable medical equipment for home use, with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare durable medical equipment for home use, with a prescription paid for by payor of last resort. |
| 59-12-103(1) | X | Medicare durable medical equipment for home use, with a prescription reimbursed by payor of last resort. |
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| 59-12-103(1) | X | Medicare durable medical equipment for home use, with a prescription reimbursed by payor of last resort. |
| 59-12-103(1) | X | Medicare durable medical equipment for home use, with a prescription paid for by payor of last resort. |

**Effective Date:** 7-1-2011
<p>| 69-12-39(36) | X | Premium delivery equipment for home use with a prescription paid for by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription reimbursed by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription paid for by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription reimbursed by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription paid for by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription reimbursed by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription paid for by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription reimbursed by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription paid for by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription reimbursed by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription paid for by Medicare | • |
| 69-12-103(1) | X | Medical equipment, not for home use, with a prescription reimbursed by Medicare | • |</p>
<table>
<thead>
<tr>
<th>Item Code</th>
<th>Description</th>
<th>Taxable?</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>69-12-102(84)</td>
<td>Prosthetic devices with a prescription reimbursed by Medicare</td>
<td>X</td>
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<tr>
<td>69-12-102(85)</td>
<td>Prosthetic devices with a prescription paid for by Medicare</td>
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<tr>
<td>69-12-102(86)</td>
<td>Mobility enhancing equipment with a prescription reimbursed by Medicare</td>
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<tr>
<td>69-12-102(87)</td>
<td>Mobility enhancing equipment with a prescription paid for by Medicare</td>
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<tr>
<td>69-12-102(88)</td>
<td>Mobility enhancing equipment with a prescription reimbursed by Medicare</td>
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<tr>
<td>69-12-102(89)</td>
<td>Mobility enhancing equipment with a prescription paid for by Medicare</td>
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<tr>
<td>69-12-102(90)</td>
<td>Mobility enhancing equipment with a prescription reimbursed by Medicare</td>
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<tr>
<td>69-12-102(91)</td>
<td>Mobility enhancing equipment with a prescription paid for by Medicare</td>
<td>X</td>
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</tbody>
</table>

**Library of Definitions**

**Section 328 Taxable Matrix**

**Effective Date:** 7-1-2011

**STATE NAME:** Utah
<table>
<thead>
<tr>
<th>Exempt Statute/Rule/Other Comment</th>
<th>Exempt Taxable Products</th>
</tr>
</thead>
<tbody>
<tr>
<td>59-12-102(64)</td>
<td>Dental prosthesis with a prescription reimbursed by Medicare</td>
</tr>
<tr>
<td>59-12-102(65)</td>
<td>Dental prosthesis with a prescription paid by Medicaid</td>
</tr>
<tr>
<td>59-12-102(68)(4)</td>
<td>Dental prosthesis with a prescription reimbursed by Medicare</td>
</tr>
<tr>
<td>59-12-102(68)(5)</td>
<td>Dental prosthesis with a prescription paid by Medicaid</td>
</tr>
<tr>
<td>59-12-102(68)(6)</td>
<td>Dental prosthesis with a prescription reimbursed by Medicare</td>
</tr>
<tr>
<td>59-12-102(68)(7)</td>
<td>Dental prosthesis with a prescription paid by Medicaid</td>
</tr>
<tr>
<td>59-12-102(84)</td>
<td>Hearing aids with a prescription reimbursed by Medicare</td>
</tr>
<tr>
<td>59-12-102(94)</td>
<td>Hearing aids with a prescription paid by Medicaid</td>
</tr>
<tr>
<td>59-12-102(95)</td>
<td>Hearing aids with a prescription reimbursed by Medicare</td>
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<tr>
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<td>Hearing aids with a prescription paid by Medicaid</td>
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<td>Hearing aids with a prescription paid by Medicaid</td>
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<td>Hearing aids with a prescription reimbursed by Medicare</td>
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<tr>
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<td>Hearing aids with a prescription reimbursed by Medicare</td>
</tr>
<tr>
<td>59-12-102(106)</td>
<td>Hearing aids with a prescription paid by Medicaid</td>
</tr>
</tbody>
</table>

Library of Definitions

Section 328 Taxability Matrix

Effective Date: 7-1-2011

STATE NAME: Utah
<table>
<thead>
<tr>
<th>Taxable</th>
<th>Exempt</th>
<th>Statutory/Rule/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>65-12-103(1)</td>
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