Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2012. Refer to Appendix C of the SSUTA for each definition.

Place an “X” in the appropriate column under the heading “Treatment of definition” to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter “NA” in the column under the heading “Reference” and indicate in the “Treatment of definition” columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading “Treatment of definition”. If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an “X” in either column under the heading “Treatment of definition” but include a comment in the “Reference” column explaining the qualification. Enter the applicable statute/rule cite in the “Reference” column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

<table>
<thead>
<tr>
<th>Reference Number for SST Use Only</th>
<th>Administrative Definitions</th>
<th>Treatment of definition</th>
<th>Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.</td>
<td>Included in Sales Price</td>
<td>X</td>
</tr>
<tr>
<td>10010</td>
<td>Charges by the seller for any services necessary to complete the sale other than delivery and installation</td>
<td>Excluded from Sales Price</td>
<td>77.51(15b)(a)3. 77.51(12m)(a)3.</td>
</tr>
<tr>
<td>10070</td>
<td>Telecommunication nonrecurring charges</td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>10040</td>
<td>Installation charges</td>
<td>X</td>
<td>77.51(15b)(a)5. 77.51(12m)(a)5.</td>
</tr>
<tr>
<td>10060</td>
<td>Value of trade-in</td>
<td></td>
<td>77.51(15b)(b)5. 77.51(12m)(b)5.</td>
</tr>
<tr>
<td></td>
<td>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to</td>
<td>Included in Sales Price</td>
<td>X</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Excluded from Sales Price</td>
<td></td>
</tr>
</tbody>
</table>

SSTGB Form F0014 (Revised May 28, 2013)
## Streamlined Sales Tax Governing Board
### Section 328 Taxability Matrix

**Library of Definitions**

### Effective Date: 8-1-2013

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Included in Sales Price</th>
<th>Excluded from Sales Price</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>11000</td>
<td>Handling, crating, packing, preparation for mailing or delivery, and similar charges</td>
<td>X</td>
<td></td>
<td>77.51(15b)(a)4. 77.51(12m)(a)4.</td>
</tr>
<tr>
<td>11010</td>
<td>Transportation, shipping, postage, and similar charges</td>
<td>X</td>
<td></td>
<td>77.51(15b)(a)4. 77.51(12m)(a)4.</td>
</tr>
<tr>
<td>11020</td>
<td>Handling, crating, packing, preparation for mailing or delivery, and similar charges</td>
<td></td>
<td>X</td>
<td>77.51(15b)(b)4. 77.51(12m)(b)4.</td>
</tr>
<tr>
<td>11021</td>
<td>Transportation, shipping, and similar charges</td>
<td></td>
<td>X</td>
<td>77.51(15b)(b)4. 77.51(12m)(b)4.</td>
</tr>
<tr>
<td>11022</td>
<td>Postage</td>
<td></td>
<td>X</td>
<td>77.51(15b)(b)4. 77.51(12m)(b)4.</td>
</tr>
</tbody>
</table>

### State, Local and Tribal Taxes

**11110**

A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.

List all state and local taxes, other than sales and use taxes, imposed on the seller that your state excludes from sales price under this provision:

- Local exposition taxes (room, food and beverage, and rental car)
- Premier resort area taxes
- Municipal room taxes
- State rental vehicle fee
- Police and fire protection fee
- Low-income assistance fees
- Wireless 911 charge
- State USF fee

**11120**

A state may exclude from the sales price tribal taxes on a retail sale

Wisconsin does not have these tribal...
**STATE NAME:** WISCONSIN

**Effective Date:** 8-1-2013

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that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.

List all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.

---

<table>
<thead>
<tr>
<th>Sales Tax Holidays</th>
<th>Yes</th>
<th>No</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales Tax Holidays: Does your state have a sales tax holiday?</td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If yes, indicate the tax treatment during your state sales tax holiday for the following products.

<table>
<thead>
<tr>
<th>Product</th>
<th>Amount of Threshold</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>20060</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• All Energy star qualified products</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Specific energy star qualified products or energy star qualified classifications</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Other products defined in Part I of the Library of Definitions</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20150</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• All Disaster Preparedness Supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Specific Disaster Preparedness Supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20160</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• Disaster preparedness general supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Disaster preparedness safety supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20180</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• Disaster preparedness food-related supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20190</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• Disaster preparedness fastening supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20070</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• School supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20090</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• School art supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20090</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• School instructional material</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>20100</strong></td>
<td></td>
<td></td>
<td></td>
<td>N/A</td>
</tr>
<tr>
<td>• School computer supply</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**SSTGB Form F0014 (Revised May 28, 2013)**
<table>
<thead>
<tr>
<th>Definitions included in your state sales tax holiday</th>
<th>Threshold</th>
</tr>
</thead>
<tbody>
<tr>
<td>20130 • Clothing</td>
<td>N/A</td>
</tr>
<tr>
<td>20110 • Computers</td>
<td>N/A</td>
</tr>
<tr>
<td>20120 • Prewritten computer software</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Product Definitions**

<table>
<thead>
<tr>
<th>Clothing and related products</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>20010 • Clothing</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>20015 • Essential clothing priced below a state specific threshold</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>20050 • Fur clothing</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>20020 • Clothing accessories or equipment</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>20030 • Protective equipment</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>20040 • Sport or recreational equipment</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Computer related products</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>30100 • Computer</td>
<td>X</td>
<td></td>
<td>77.51(1n)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>30040 • Prewritten computer software</td>
<td>X</td>
<td></td>
<td>77.51(1p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(10)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(20)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>30050 • Prewritten computer software delivered electronically</td>
<td>X</td>
<td></td>
<td>77.51(1p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(10)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(20)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>30060 • Prewritten computer software delivered via load and leave</td>
<td>X</td>
<td></td>
<td>77.51(1p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(10)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(20)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>30015 • Non-prewritten (custom) computer software</td>
<td>X</td>
<td></td>
<td>Custom software is not tangible personal property and is not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30025 • Non-prewritten (custom) computer software delivered electronically</td>
<td>X</td>
<td></td>
<td>Custom software is not tangible personal property and is not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30035 • Non-prewritten (custom) computer software delivered via load and leave</td>
<td>X</td>
<td></td>
<td>Custom software is not tangible personal property and is not taxable in Wisconsin.</td>
</tr>
</tbody>
</table>

SSTGB Form F0014 (Revised May 28, 2013)
### Mandatory computer software maintenance contracts

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>30200</td>
<td>Mandatory computer software maintenance contracts with respect to <strong>prewritten computer software</strong></td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m.</td>
</tr>
<tr>
<td>30210</td>
<td>Mandatory computer software maintenance contracts with respect to prewritten computer software which is <strong>delivered electronically</strong></td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m.</td>
</tr>
<tr>
<td>30220</td>
<td>Mandatory computer software maintenance contracts with respect to prewritten computer software which is <strong>delivered via load and leave</strong></td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m.</td>
</tr>
<tr>
<td>30230</td>
<td>Mandatory computer software maintenance contracts with respect to <strong>non-prewritten (custom) computer software</strong></td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m. Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30240</td>
<td>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <strong>delivered electronically</strong></td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m. Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30250</td>
<td>Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <strong>delivered via load and leave</strong></td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m. Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
</tbody>
</table>

### Optional computer software maintenance contracts

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>30300</td>
<td>Optional computer software maintenance contracts with respect to <strong>prewritten computer software</strong> that only provide <strong>updates or upgrades</strong> with respect to the software</td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m.</td>
</tr>
<tr>
<td>30310</td>
<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>77.52(2)(a)13m.</td>
</tr>
<tr>
<td>30320</td>
<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>77.52(2)(a)13m.</td>
</tr>
<tr>
<td>30330</td>
<td>Optional computer software maintenance contracts with respect to <strong>non-prewritten (custom) computer software</strong> that only provide <strong>updates or upgrades</strong> with respect to the software</td>
<td>X</td>
<td></td>
<td>77.52(2)(a)13m. Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
</tbody>
</table>
### Streamlined Sales Tax Governing Board
### Section 328 Taxability Matrix

<table>
<thead>
<tr>
<th>ID</th>
<th>Description</th>
<th>Taxable Percentage</th>
<th>Exempt Percentage</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>30340</td>
<td>Optional computer software maintenance contracts with respect to non-purchased (custom) computer software that only provide <strong>updates or upgrades delivered electronically</strong> with respect to the software</td>
<td></td>
<td>77.52(2)(a)13m.</td>
<td>Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30350</td>
<td>Optional computer software maintenance contracts with respect to non-purchased (custom) computer software that only provide <strong>updates or upgrades delivered via load and leave</strong> with respect to the software</td>
<td></td>
<td>77.52(2)(a)13m.</td>
<td>Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30360</td>
<td>Optional computer software maintenance contracts with respect to non-purchased (custom) computer software that only provide <strong>support services</strong> to the software</td>
<td></td>
<td>77.52(2)(a)13m.</td>
<td>Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30370</td>
<td>Optional computer software maintenance contracts with respect to non-purchased (custom) computer software that provide <strong>updates or upgrades and support services</strong> to the software</td>
<td></td>
<td>77.52(2)(a)13m.</td>
<td>Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30380</td>
<td>Optional computer software maintenance contracts with respect to non-purchased (custom) computer software that provide <strong>updates or upgrades delivered electronically and support services</strong> to the software</td>
<td></td>
<td>77.52(2)(a)13m.</td>
<td>Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</td>
</tr>
<tr>
<td>30390</td>
<td>Optional computer software maintenance contracts with respect to non-purchased (custom) computer software that provide <strong>updates or upgrades delivered via load and leave and support services</strong> to the software</td>
<td></td>
<td>77.52(2)(a)13m.</td>
<td>Custom software is not taxable in Wisconsin so a maintenance contract on that custom program is also not taxable in Wisconsin.</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.

- **30400** Optional computer software maintenance contracts with respect to prewritten computer software that provide **updates or upgrades and support services** to the software

<table>
<thead>
<tr>
<th>Taxable Percentage</th>
<th>Exempt Percentage</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>0%</td>
<td>Assumes bundled transaction. Bundling statutes apply and books and records can be used to separate taxable and</td>
</tr>
</tbody>
</table>
## State Name: Wisconsin

**Effective Date:** 8-1-2013

### Streamlined Sales Tax Governing Board

#### Section 328 Taxability Matrix

<table>
<thead>
<tr>
<th>Library of Definitions</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
</table>

### Digital Products (Excludes Telecommunications Services, Ancillary Services, and Computer Software)

<table>
<thead>
<tr>
<th>Statute/Rule Cite/Comment</th>
<th>Yes/No</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State imposing tax on products “transferred electronically” is not required to adopt definitions for specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?</td>
<td>X</td>
<td>Additional digital goods (77.51(1a) and 77.52(1)(d)) and cable TV services (77.52(2)(a)12.) are taxable in Wisconsin. Prewritten computer software delivered electronically is also taxable in Wisconsin.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Digital Products</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
</table>

| Digital Audio Visual Works Sold to an End User with Rights for Permanent Use | X | 77.51(3p) 77.52(1)(d) |
| Digital Audio Works Sold to an End User with Rights for Permanent Use | X | 77.51(3pa) 77.52(1)(d) |
| Digital Books Sold to an End User with Rights for Permanent Use | X | 77.51(3pb) 77.52(1)(d) |

**SSTGB Form F0014 (Revised May 28, 2013)**
### Purpose
For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>31065</td>
<td>Digital audio visual works sold to users other than the end user.</td>
<td></td>
<td>X</td>
<td>If not sold to the end user, then resale would apply. 77.51(14)</td>
</tr>
<tr>
<td>31050</td>
<td>Digital audio visual works sold with rights of use less than permanent use.</td>
<td>X</td>
<td></td>
<td>77.51(3p) 77.52(1)(d)</td>
</tr>
<tr>
<td>31080</td>
<td>Digital audio works sold with rights of use less than permanent.</td>
<td></td>
<td>X</td>
<td>77.51(3pa) 77.52(1)(d)</td>
</tr>
<tr>
<td>31120</td>
<td>Digital books sold with rights of use conditioned on continued payments.</td>
<td></td>
<td>X</td>
<td>77.51(3pb) 77.52(1)(d)</td>
</tr>
<tr>
<td>31090</td>
<td>Digital audio works sold with rights of use conditioned on continued payment.</td>
<td></td>
<td>X</td>
<td>77.51(3pa) 77.52(1)(d)</td>
</tr>
<tr>
<td>31095</td>
<td>Digital audio works sold to users other than the end user.</td>
<td>X</td>
<td></td>
<td>If not sold to the end user, then resale would apply. 77.51(14)</td>
</tr>
<tr>
<td>31110</td>
<td>Digital books sold with rights of use less than permanent.</td>
<td>X</td>
<td></td>
<td>77.51(3pb) 77.52(1)(d)</td>
</tr>
</tbody>
</table>

**Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?**

- **Subscriptions are treated the same as the tangible form of the underlying property is treated.**
- **Example:** s. 77.54(15), Wis. Stats. exempts certain sales of periodicals sold by subscription. Those same products sold by subscription and transferred electronically to the customer would also be exempt since the sale of the periodical by subscription in a tangible form is exempt.

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**Section 332H provides that states may have product based exemptions for specific items within specified digital products.**

---

*Streamlined Sales Tax Governing Board*

*Section 328 Taxability Matrix*

*Library of Definitions*

*SSTGB Form F0014 (Revised May 28, 2013)*
### State Name: Wisconsin

**Effective Date:** 8-1-2013

<table>
<thead>
<tr>
<th>Specified digital products</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</td>
<td></td>
</tr>
<tr>
<td>• NA</td>
<td>N/A for Wisconsin</td>
</tr>
<tr>
<td>•</td>
<td></td>
</tr>
</tbody>
</table>

**Food and food products**

<table>
<thead>
<tr>
<th>Item Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
</table>
| 40030     | Food and food ingredients excluding alcoholic beverages and tobacco |         | X      | 77.51(3t)  
77.54(20n)(a) exempts all food and food ingredients except candy, dietary supplements, soft drinks, and prepared foods.  
77.54(20n)(b)  
77.54(20n)(c) |
| 40010     | Candy       |         | X      | 77.51(1fm)  
77.54(20n)  
77.54(20r) |
| 40020     | Dietary Supplements |         | X      | 77.51(3n)  
77.54(20n)  
77.54(20r) |
| 40050     | Soft Drinks |         | X      | 77.51(17w)  
77.54(20n)  
77.54(20r) |
| 40060     | Bottled water |         | X      | 77.54(20n) – Also assumes not a soft drink. |
| 40040     | Food sold through vending machines | | | Taxability based on specific food product being sold. Example – Candy would be taxable, but unsweetened bottled water would not be taxable. |
| 41000     | Prepared Food |         | X      | 77.51(10m)  
77.54(20n)  
77.54(20r) |

Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food | Included in Prepared Food | Excluded from Prepared Food | Statute/Rule Cite/Comment |

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SSTGB Form F0014 (Revised May 28, 2013)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>41010</td>
<td>Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)</td>
<td>X</td>
<td></td>
<td>Taxable if sold heated. 77.51(10m)(b)1.</td>
</tr>
<tr>
<td>41020</td>
<td>Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item</td>
<td>X</td>
<td></td>
<td>77.51(10m)(b)2.</td>
</tr>
<tr>
<td>41030</td>
<td>Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas</td>
<td>X</td>
<td></td>
<td>Taxable if sold heated. 77.51(10m)(b)3.</td>
</tr>
</tbody>
</table>

### Health-care products

#### Drugs (indicate how the options are treated in your state)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>51010</td>
<td>Drugs for human use without a prescription</td>
<td>X</td>
<td></td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>51020</td>
<td>Drugs for human use with a prescription</td>
<td></td>
<td>X</td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.54(14)</td>
</tr>
<tr>
<td>51050</td>
<td>Insulin for human use without a prescription</td>
<td>X</td>
<td></td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.54(14m) – Provides that insulin furnished by a registered pharmacist to a person for treatment of diabetes as directed by a physician shall be deemed dispensed on prescription.</td>
</tr>
<tr>
<td>51060</td>
<td>Insulin for human use with a prescription</td>
<td></td>
<td>X</td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.54(14m)</td>
</tr>
<tr>
<td>51090</td>
<td>Medical oxygen for human use without a prescription</td>
<td>X</td>
<td></td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>51100</td>
<td>Medical oxygen for human use with a prescription</td>
<td></td>
<td>X</td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.54(14)</td>
</tr>
<tr>
<td>51130</td>
<td>Over-the-counter drugs for human use without a prescription</td>
<td>X</td>
<td></td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td>51140</td>
<td>Over-the-counter drugs for human use with a prescription</td>
<td></td>
<td>X</td>
<td>77.51(3p)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>77.54(14)</td>
</tr>
<tr>
<td>51170</td>
<td>Grooming and hygiene products for human use that don't meet the definition of &quot;drug&quot;</td>
<td>X</td>
<td></td>
<td>77.52(1)(a)</td>
</tr>
<tr>
<td></td>
<td>Grooming and hygiene products for human use that meet &quot;drug&quot;</td>
<td></td>
<td></td>
<td>77.51(3p)</td>
</tr>
<tr>
<td>Drug Type</td>
<td>Description</td>
<td>Exempt?</td>
<td>Relevant Sections</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>-------------</td>
<td>---------</td>
<td>------------------</td>
<td></td>
</tr>
<tr>
<td>51190</td>
<td>Drugs for human use to hospitals</td>
<td>X</td>
<td>77.51(3p) 77.54(14)</td>
<td></td>
</tr>
<tr>
<td>51195</td>
<td>Drugs for human use to other medical facilities</td>
<td>X</td>
<td>Assumes used in providing medical service and meets criteria provided in s. 77.54(14)(d) 77.51(3p)</td>
<td></td>
</tr>
<tr>
<td>51200</td>
<td>Prescription drugs for human use to hospitals</td>
<td>X</td>
<td>Assumes used in providing medical service and meets criteria provided in s. 77.54(14)(d) 77.51(3p)</td>
<td></td>
</tr>
<tr>
<td>51205</td>
<td>Prescription drugs for human use to other medical facilities</td>
<td>X</td>
<td>Assumes used in providing medical service and meets criteria provided in s. 77.54(14)(b), (c), (d), or (em) 77.51(3p)</td>
<td></td>
</tr>
<tr>
<td>51240</td>
<td>Free samples of drugs for human use</td>
<td>X</td>
<td>77.52(1)(a) 77.51(3p)</td>
<td></td>
</tr>
<tr>
<td>51250</td>
<td>Free samples of prescription drugs for human use</td>
<td>X</td>
<td>Assumes provided to qualifying person described in s. 77.54(14)(f) 77.51(3p)</td>
<td></td>
</tr>
</tbody>
</table>

**Drugs for animal use**

<table>
<thead>
<tr>
<th>Drug Type</th>
<th>Description</th>
<th>Exempt?</th>
<th>Relevant Sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>51030</td>
<td>Drugs for animal use without a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. 77.51(3p) 77.51(13)(o) 77.52(1)(a) 77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51040</td>
<td>Drugs for animal use with a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. 77.51(3p) 77.51(13)(o) 77.52(1)(a) 77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Exempt</td>
<td>Library of Definitions</td>
</tr>
<tr>
<td>---------</td>
<td>--------------------------------------------------</td>
<td>--------</td>
<td>----------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>51070</td>
<td>Insulin for animal use without a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(3)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(13)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51080</td>
<td>Insulin for animal use with a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(3)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(13)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51110</td>
<td>Medical oxygen for animal use without a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(3)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(13)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51120</td>
<td>Medical oxygen for animal use with a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(3)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(13)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51150</td>
<td>Over-the-counter drugs for animal use without a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(3)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(13)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51160</td>
<td>Over-the-counter drugs for animal use with a prescription</td>
<td>X</td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(3)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.51(13)(a)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
</tbody>
</table>
**STATE NAME: WISCONSIN**

**Effective Date: 8-1-2013**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>51180</td>
<td>Grooming and hygiene products for animal use</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>51210</td>
<td>Drugs for animal use to veterinary hospitals and other animal medical facilities</td>
<td>X</td>
<td></td>
<td>Assumes not drugs. 77.52(1)(a)</td>
</tr>
<tr>
<td>51220</td>
<td>Prescription drugs for animal use to hospitals and other animal medical facilities</td>
<td>X</td>
<td></td>
<td>Sales of drugs to veterinarians are subject to tax but sales of drugs by veterinarians to customers are not subject to tax. 77.51(3p) 77.51(13)(o) 77.52(1)(a) 77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51260</td>
<td>Free samples of drugs for animal use</td>
<td>X</td>
<td></td>
<td>77.52(1)(a) 77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
<tr>
<td>51270</td>
<td>Free samples of prescription drugs for animal use</td>
<td>X</td>
<td></td>
<td>77.52(1)(a) 77.54(33) – use based exemption for farm livestock drugs</td>
</tr>
</tbody>
</table>

**Durable medical equipment** (indicate how the options are treated in your state)  

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable</th>
<th>Exempt</th>
<th>Statute/Rule Cite/Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>52010</td>
<td>Durable medical equipment, not for home use, without a prescription</td>
<td>X</td>
<td></td>
<td>77.51(3pm) 77.54(22b)</td>
</tr>
<tr>
<td>52020</td>
<td>Durable medical equipment, not for home use, with a prescription</td>
<td>X</td>
<td></td>
<td>77.51(3pm) 77.54(22b)</td>
</tr>
<tr>
<td>52030</td>
<td>Durable medical equipment, not for home use, with a prescription paid for by Medicare</td>
<td>X</td>
<td></td>
<td>Section Tax 11.45(6), Wis. Adm. Code 77.54(1)</td>
</tr>
<tr>
<td>52040</td>
<td>Durable medical equipment, not for home use, with a prescription reimbursed by Medicare</td>
<td>X</td>
<td></td>
<td>77.51(3pm) 77.54(22b)</td>
</tr>
</tbody>
</table>

SSTGB Form F0014 (Revised May 28, 2013)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Taxable?</th>
<th>Section Tax 11.45(6), Wis. Adm. Code 77.54(1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>52050</td>
<td>Durable medical equipment, not for home use, with a prescription paid for by Medicaid</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52060</td>
<td>Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52070</td>
<td>Durable medical equipment for home use without a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52080</td>
<td>Durable medical equipment for home use with a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52090</td>
<td>Durable medical equipment for home use with a prescription paid for by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52100</td>
<td>Durable medical equipment for home use with a prescription reimbursed by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52110</td>
<td>Durable medical equipment for home use with a prescription paid for by Medicaid</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52120</td>
<td>Durable medical equipment for home use with a prescription reimbursed by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52130</td>
<td>Oxygen delivery equipment, not for home use, without a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52140</td>
<td>Oxygen delivery equipment, not for home use, with a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52150</td>
<td>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52160</td>
<td>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52170</td>
<td>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52180</td>
<td>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52190</td>
<td>Oxygen delivery equipment for home use without a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52200</td>
<td>Oxygen delivery equipment for home use with a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52210</td>
<td>Oxygen delivery equipment for home use with a prescription paid for by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52220</td>
<td>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52230</td>
<td>Oxygen delivery equipment for home use with a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>Effective Date: 8-1-2013</td>
<td>Streamlined Sales Tax Governing Board</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------</td>
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<td></td>
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<tr>
<td></td>
<td>Section 328 Taxability Matrix</td>
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</tr>
<tr>
<td></td>
<td>Library of Definitions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>prescription paid for by Medicaid</td>
<td>77.54(22b)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>52240</td>
<td>• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52250</td>
<td>• Kidney dialysis equipment, not for home use, without a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52260</td>
<td>• Kidney dialysis equipment, not for home use, with a prescription</td>
<td>X</td>
<td>77.51(3pm)</td>
</tr>
<tr>
<td>52270</td>
<td>• Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</td>
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<td>52280</td>
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<td>52290</td>
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<td>52310</td>
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<td>77.51(3pm)</td>
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<td>52370</td>
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<td>52380</td>
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<td>77.51(3pm)</td>
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<td>52390</td>
<td>• Enteral feeding systems, not for home use, with a prescription paid for by Medicare</td>
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<td>77.51(3pm)</td>
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<tr>
<td>52400</td>
<td>• Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</td>
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<td>52410</td>
<td>• Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</td>
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<td>77.51(3pm)</td>
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**State Name:** Wisconsin

**Effective Date:** 8-1-2013

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<td>52420</td>
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<td>77.51(1)</td>
<td>77.51(3pm) 77.54(22b)</td>
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<td>77.51(1)</td>
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<td>52480</td>
<td>Enteral feeding systems for home use with a prescription reimbursed by Medicaid</td>
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<td>77.51(1)</td>
<td>77.51(3pm) 77.54(22b)</td>
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<tr>
<td>52490</td>
<td>Repair and replacement parts for durable medical equipment which are for single patient use</td>
<td>X</td>
<td></td>
<td>Exempt if purchased by user of equipment and if the equipment was exempt when purchased by that user. 77.51(3pm) 77.54(22b)</td>
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**Mobility Enhancing Equipment (indicate how the options are treated in your state):**

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<tr>
<td>53010</td>
<td>Mobility enhancing equipment without a prescription</td>
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<td>77.51(7m)</td>
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<td>53020</td>
<td>Mobility enhancing equipment with a prescription</td>
<td>X</td>
<td>77.51(7m)</td>
<td>77.54(22b)</td>
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<tr>
<td>53030</td>
<td>Mobility enhancing equipment with a prescription paid for by Medicare</td>
<td>X</td>
<td>77.51(7m)</td>
<td>77.54(22b)</td>
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<tr>
<td>53040</td>
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<td>77.51(7m)</td>
<td>77.54(22b)</td>
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<td>53050</td>
<td>Mobility enhancing equipment with a prescription paid for by Medicaid</td>
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<td>77.51(7m)</td>
<td>77.54(22b)</td>
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<td>77.51(7m)</td>
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**Prosthetic Devices (indicate how the options are treated in your state):**

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<th>Statute/Rule Cite/Comment</th>
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<td>Streamlined Sales Tax Governing Board</td>
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<td>Section 328 Taxability Matrix</td>
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<td>- Prosthetic devices with a prescription</td>
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<td>- Hearing aids without a prescription</td>
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<td>Dental prosthesis with a prescription</td>
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<td>54280</td>
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**Telecommunications & related products**

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**Telecommunications (Indicate how the options are treated in your state)**

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<th>Statute/Rule Cite/Comment</th>
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<table>
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<tr>
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<td>International Telecommunications Service</td>
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<td>International 900 service</td>
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<td>International fixed wireless service</td>
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<td>77.51(3m), 77.52(2)(a)5.am.</td>
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<td>International mobile wireless service</td>
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<td>77.51(7k), 77.52(2)(a)5.am.</td>
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<td>International prepaid calling service</td>
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| Effective Date: 8-1-2013 | Streamlined Sales Tax Governing Board  
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