

Florist sales survey	Arkansas	Georgia	Indiana	Iowa	Kansas	Kentucky	Michigan	Minnesota	Nebraska	Nevada	New Jersey	North Carolina	North Dakota	Ohio	Oklahoma	Rhode Island	South Dakota	Tennessee	Utah	Vermont	Washington	West Virginia	Wisconsin	Wyoming
1. Does your state treat the "accepting florist" as the seller and source the sale to the accepting florist's location?																								
Yes							X	X		X		X			X			X					X	
No		X																						
2. Does your state treat sales by online florists (i.e., 1800Flowers) the same as local florists using FTD (wire transfers)?																								
Yes		X					X	X		X		X						X					X	
No															X									
3. Has your state reviewed how Wayfair impacts its current treatment of florist sales? If yes, has there been any change in policy?																								
Yes																								
No		X					X	X		X		X			X			X					X	
4. Does your state source florist sales of other tangible personal property such as balloons, candy or fruit differently than florist sales of flowers?																								
Yes							X	X															X	
No		X								X		X			X			X						