



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

**2022-2023 Taxability Matrix:  
Library of Definitions**

<b>State:</b>	Enter text here			<b>Version:</b>	20222023
<b>Effective Date:</b>	Click to enter date.				
<b>Revised Date:</b>	Click to enter date.				
<b>Completed By:</b>	Enter text here				
<b>Email Address:</b>	Enter text here		<b>Phone:</b>	Enter text here	

Each item listed in this matrix under the Library of Definitions Section A (Administrative Definitions), Section B (Sales Tax Holidays) and Section C (Product Definitions) is defined in the Library of Definitions in the [Streamlined Sales and Use Tax Agreement](#) (SSUTA) as amended through [December May 2124, 20212023](#). Refer to Appendix C of the SSUTA for each definition.

**Section A** of this matrix indicates if the state has adopted the definition provided in the SSUTA and if the item is included in or excluded from the sales price.

**Sections B and C** of this matrix indicate if the state has adopted the definition provided in the SSUTA and whether the item is taxable or exempt.

Exceptions to the definitions or further explanation of the tax application is provided in the comment 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.

To the extent possible under each state’s laws, sellers and CSPs 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 until the first day of the calendar month that is at least 30 days after notice of a change to the Library of Definitions of the state’s taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

As of June 2021, the Taxability Matrix was separated into two documents: Taxability Matrix: Library of Definitions (previously Section 1) and Taxability Matrix: Tax Administration Practices (previously Section 2). “Tax Administration Practices” indicates which administrative practices the state follows and provides an explanation of the state’s practice if it does not follow a listed practice.

Library of Definitions					
A. Administrative Definitions		Treatment		Reference	
Reference Number	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 invoice, bill of sale or similar document given to the purchaser.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
10010	Charges by the seller for any services necessary to complete the sale other than delivery and installation	-	-	Enter text here	Enter text here
10070	Telecommunication nonrecurring charges	-	-	Enter text here	Enter text here
10040	Installation charges	-	-	Enter text here	Enter text here
<a href="#">10050</a>	<a href="#">Delivery charges for all personal property and services</a>				
<a href="#">10055</a>	<a href="#">Delivery charges for all personal property and services except for delivery charges involving or related to the sale of electricity, natural gas, or artificial gas by a utility, as "utility" is defined by the state</a>				
10060	Value of trade-in	-	-	Enter text here	Enter text here
<a href="#">10080</a>	<a href="#">Employee discounts that are reimbursed by a third party on sales of motor vehicles.</a>				
<a href="#">10085</a>	<a href="#">Manufacturer rebates on motor vehicles.</a>				
<a href="#">10090</a>	<a href="#">All coupons issued by a manufacturer, supplier, or distributor of a product(s) that entitle the purchaser to a reduction in sales price and allowed</a>				

	<u>by the seller who is reimbursed by the manufacturer, supplier or distributor.</u>				
<b>Reference Number</b>	<p><b>Delivery Charges for personal property or services other than direct mail.</b></p> <p>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 invoice, bill of sale or similar document given to the purchaser.</p> <p>For responses below assume the charges are separately stated on the document given to the purchaser.</p>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
11000	Handling, crating, packing, preparation for mailing or delivery, and similar charges	-	-	Enter text here	Enter text here
11010	Transportation, shipping, postage, and similar charges	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<p><b>Delivery Charges for direct mail.</b></p> <p>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 invoice, bill of sale or similar document given to the purchaser.</p> <p>For responses below assume the charges are separately stated on the document given to the purchaser.</p>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
11020	Handling, crating, packing, preparation for mailing or delivery, and similar charges	-	-	Enter text here	Enter text here
11021	Transportation, shipping, and similar charges	-	-	Enter text here	Enter text here
11022	Postage	-	-	Enter text here	Enter text here

Reference Number	<p>State and Local Taxes - 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.</p> <p>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>Sales and use taxes are not included in the sales price.</p> <p>If applicable 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.</p>	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite	Comment
11110	Enter text here	-	-	Enter text here	Enter text here
11110	Enter text here	-	-	Enter text here	Enter text here
11110	Enter text here	-	-	Enter text here	Enter text here
11110	Enter text here	-	-	Enter text here	Enter text here
11110	Enter text here	-	-	Enter text here	Enter text here

Reference Number	<p><b>Tribal Taxes - A state may exclude from the sales price 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.</b></p> <p>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>If applicable 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.</p>	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite	Comment
11120	Enter text here	-	-	Enter text here	Enter text here
11120	Enter text here	-	-	Enter text here	Enter text here
11120	Enter text here	-	-	Enter text here	Enter text here
11120	Enter text here	-	-	Enter text here	Enter text here
11120	Enter text here	-	-	Enter text here	Enter text here
Reference Number	<p><b>Federal Excise Taxes - A state may exclude federal excise taxes or fees that are not directly imposed on a consumer if the state lists those taxes and a reference to the specific law on the state's taxability matrix.</b></p> <p>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>List all federal excise taxes or fees that are not directly imposed on the consumer that your states excludes from the sales price under this provision.</p>	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite	Comment

11130	Enter text here	-	-	Enter text here	Enter text here	
11130	Enter text here	-	-	Enter text here	Enter text here	
11130	Enter text here	-	-	Enter text here	Enter text here	
11130	Enter text here	-	-	Enter text here	Enter text here	
11130	Enter text here	-	-	Enter text here	Enter text here	
<b>B. Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>			
Sales Tax Holidays: Does your state have a sales tax holiday?		-	-			
Reference Number	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite	Comment
20060	All Energy star qualified products. If only specific energy star qualified products or energy star qualified classifications, list those below.	Enter text here	-	-	Enter text here	Enter text here
20060	Insert lines as necessary	Enter text here	-	-	Enter text here	Enter text here
20150	All Disaster Preparedness Supply	Enter text here	-	-	Enter text here	Enter text here
20160	Specific Disaster preparedness general supply	Enter text here	-	-	Enter text here	Enter text here
20170	Specific Disaster preparedness safety supply	Enter text here	-	-	Enter text here	Enter text here
20180	Specific Disaster preparedness food-related supply	Enter text here	-	-	Enter text here	Enter text here
20190	Specific Disaster preparedness fastening supply	Enter text here	-	-	Enter text here	Enter text here
20070	School supply	Enter text here	-	-	Enter text here	Enter text here
20080	School art supply	Enter text here	-	-	Enter text here	Enter text here

20090	School instructional material.	Enter text here	-	-	Enter text here	Enter text here
20100	School computer supply	Enter text here	-	-	Enter text here	Enter text here
20105	All WaterSense products. If only specific WaterSense products or specified WaterSense classifications on the WaterSense listing, list those below.	Enter text here	-	-	Enter text here	Enter text here
20105	Insert lines as necessary	Enter text here	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.</b>	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
20120	Insert lines as necessary	Enter text here	-	-	Enter text here	Enter text here
20130	Clothing	Enter text here	-	-	Enter text here	Enter text here
20110	Computers	Enter text here	-	-	Enter text here	Enter text here
<b>C. Product Definitions</b>		<b>Treatment</b>		<b>Reference</b>		
<b>Reference Number</b>	<b>Clothing and related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>		<b>Comment</b>
20010	Clothing, <u>except A through D</u>	-	-	Enter text here		Enter text here
20011	<u>A. Diapers -- Childrens (may be excluded)</u>	-	-	Enter text here		Enter text here
20012	<u>B. Diapers -- Adults (may be excluded)</u>	-	-	Enter text here		Enter text here
20015	<u>C. Essential clothing priced below a state specific threshold. If exempt, list in the comments</u>	-	-	Enter text here		Enter text here
20050	<u>D. Fur clothing</u>	-	-	Enter text here		Enter text here
20020	Clothing accessories or equipment	-	-	Enter text here		Enter text here

20030	Protective equipment	-	-	Enter text here	Enter text here
20040	Sport or recreational equipment	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Computer related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30100	Computer	-	-	Enter text here	Enter text here
30040	Prewritten computer software	-	-	Enter text here	Enter text here
30050	Prewritten computer software delivered electronically	-	-	Enter text here	Enter text here
30060	Prewritten computer software delivered via load and leave	-	-	Enter text here	Enter text here
30015	Non-prewritten (custom) computer software	-	-	Enter text here	Enter text here
30025	Non-prewritten (custom) computer software delivered electronically	-	-	Enter text here	Enter text here
30035	Non-prewritten (custom) computer software delivered via load and leave	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30200	Mandatory computer software maintenance contracts with respect to prewritten computer software	-	-	Enter text here	Enter text here
30210	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically.	-	-	Enter text here	Enter text here
30220	Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave	-	-	Enter text here	Enter text here
30230	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software	-	-	Enter text here	Enter text here
30240	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically	-	-	Enter text here	Enter text here

30250	Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30300	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software	-	-	Enter text here	Enter text here
30310	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software	-	-	Enter text here	Enter text here
30320	Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software	-	-	Enter text here	Enter text here
30330	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software	-	-	Enter text here	Enter text here
30340	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software	-	-	Enter text here	Enter text here
30350	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software	-	-	Enter text here	Enter text here
30360	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer	-	-	Enter text here	Enter text here

	software that only provide support services to the software				
30370	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software	-	-	Enter text here	Enter text here
30380	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software	-	-	Enter text here	Enter text here
30390	Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>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.</b>  <b>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.</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
30400	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software	-	-	Enter text here	Enter text here

30410	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software	-	-	Enter text here	Enter text here
30420	Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software	-	-	Enter text here	Enter text here
30430	Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Digital products (excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
31000	A state imposing tax on products <u>"transferred electronically"</u> is not required to adopt definitions for specified digital products. ( <u>"Specified digital products"</u> 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?	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>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:</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
31065	Digital audio-visual works sold to users other than the end user.	-	-	Enter text here	Enter text here
31050	Digital audio-visual works sold with rights of use less than permanent use.	-	-	Enter text here	Enter text here

31060	Digital audio-visual works sold with rights of use conditioned on continued payment.	-	-	Enter text here	Enter text here
31095	Digital audio works sold to users other than the end user.	-	-	Enter text here	Enter text here
31080	Digital audio works sold with rights of use less than permanent.	-	-	Enter text here	Enter text here
31090	Digital audio works sold with rights of use conditioned on continued payments.	-	-	Enter text here	Enter text here
31125	Digital books sold to users other than the end user.	-	-	Enter text here	Enter text here
31110	Digital books sold with rights of use less than permanent.	-	-	Enter text here	Enter text here
31120	Digital books sold with rights of use conditioned on continued payments.	-	-	Enter text here	Enter text here
31121	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Digital products (excludes telecommunications services, ancillary services and computer software)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
31040	Digital audio-visual works sold to an end user with rights for permanent use	-	-	Enter text here	Enter text here
31070	Digital audio works sold to an end user with rights for permanent use	-	-	Enter text here	Enter text here
31100	Digital books sold to an end user with rights for permanent use	-	-	Enter text here	Enter text here

Reference Number	Section 332.H. provides that states may have product based exemptions for specific items within specified digital products.  ("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	Taxable	Exempt	Statute/Rule Cite	Comment
32000	N/A	-	-	Enter text here	Enter text here
Reference Number	Food and food products	Taxable	Exempt	Statute/Rule Cite	Comment
<u>40030</u>	<u>Food and food ingredients except for items A-D which may be excluded from and taxed differently than food and food ingredients. Food and food ingredients does not include alcoholic beverages and tobacco.</u>  <u>If food and food ingredients are taxable but have a different rate than the general sales tax rate, please indicate the rate in the Comment column.</u>	-	-	<u>Enter text here</u>	<u>Enter text here</u>
	<u>Items A-D, may be excluded from food and food ingredients. If taxable indicate if the item is included or excluded from the food and food ingredients definition and the applicable state sales tax rate in the Comment column.</u>				
40010	<u>A. Candy, except for A.1. Dried or partially dried fruit, which may be excluded from Candy definition and taxed as Food and food ingredients. (may</u>	-	-	Enter text here	Enter text here

	<u>exclude from food tax differently)</u>				
40015	A.1. Dried or partially dried fruit that contains one or more sweeteners and may also contain other additives <u>(may be excluded from Candy)</u>	-	-	Enter text here	Enter text here
40020	B. Dietary Supplements <u>may exclude from food tax differently)</u>	-	-	Enter text here	Enter text here
40030	<del>Food and food ingredients excluding alcoholic beverages and tobacco</del>		-		
40040	Food sold through vending machines	-	-	Enter text here	Enter text here
40050	C. Soft Drinks <u>(may exclude from food tax differently)</u>	-	-	Enter text here	Enter text here
40060	D. Bottled Water <u>(may exclude from food tax differently)</u>	-	-	Enter text here	Enter text here
41000	Prepared Food	-	-	Enter text here	Enter text here
Reference Number	<b>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 ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)</b>	Included in Prepared Food	Excluded from Prepared Food	Statute/Rule Cite	Comment
41010	Prepared food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	-	-	Enter text here	Enter text here
41020	Prepared food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	-	-	Enter text here	Enter text here

41025	Meat or seafood products that meet the definition of prepared food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	-	-	Enter text here	Enter text here
41030	Bakery items that meet the definition of prepared food 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	-	-	Enter text here	Enter text here
41040	Prepared food sold without eating utensils provided by the seller that ordinarily requires cooking (as opposed to just reheating) by the consumer prior to consumption	-	-	Enter text here	Enter text here
41045	Bottled water, candy, dietary supplements, soft drinks and items under Reference numbers 41010, 41020, 41025, 41030 and 41040 that would otherwise be exempt from tax but are considered "prepared food" if utensils are made available to the customer at the seller's location.	-	-	Enter text here	Enter text here
	<b>Health-care products (indicate how the options are treated in your state)</b>				
<b>Reference Number</b>	<b>Drugs for human use</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
51010	Drugs, other than over-the-counter drugs, for human use without a prescription	-	-	Enter text here	Enter text here
51020	Drugs, other than over-the-counter drugs, for human use with a prescription	-	-	Enter text here	Enter text here
51050	Insulin for human use without a prescription	-	-	Enter text here	Enter text here
51060	Insulin for human use with a prescription	-	-	Enter text here	Enter text here
51090	Medical oxygen for human use without a prescription	-	-	Enter text here	Enter text here

51100	Medical oxygen for human use with a prescription	-	-	Enter text here	Enter text here
51130	Over-the-counter drugs for human use without a prescription	-	-	Enter text here	Enter text here
51140	Over-the-counter drugs for human use with a prescription	-	-	Enter text here	Enter text here
51170	Grooming and hygiene products for human use that don't meet the definition of "drug"	-	-	Enter text here	Enter text here
51171	Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	-	-	Enter text here	Enter text here
51172	Grooming and hygiene products for human use that meet the definition of "drug" with a prescription	-	-	Enter text here	Enter text here
51175	Feminine hygiene products	-	-	Enter text here	Enter text here
51190	Over-the-counter drugs for human use to hospitals	-	-	Enter text here	Enter text here
51195	Over-the-counter drugs for human use to other medical facilities	-	-	Enter text here	Enter text here
51200	Prescription drugs for human use to hospitals	-	-	Enter text here	Enter text here
51205	Prescription drugs for human use to other medical facilities	-	-	Enter text here	Enter text here
51240	Free samples of drugs for human use	-	-	Enter text here	Enter text here
51250	Free samples of prescription drugs for human use	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Drugs for animal use</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
51030	Drugs, other than over-the-counter drugs, for animal use without a prescription	-	-	Enter text here	Enter text here
51040	Drugs, other than over-the-counter drugs, for animal use with a prescription	-	-	Enter text here	Enter text here
51070	Insulin for animal use without a prescription	-	-	Enter text here	Enter text here
51080	Insulin for animal use with a prescription	-	-	Enter text here	Enter text here

51110	Medical oxygen for animal use without a prescription	-	-	Enter text here	Enter text here
51120	Medical oxygen for animal use with a prescription	-	-	Enter text here	Enter text here
51150	Over-the-counter drugs for animal use without a prescription	-	-	Enter text here	Enter text here
51160	Over-the-counter drugs for animal use with a prescription	-	-	Enter text here	Enter text here
51180	Grooming and hygiene products for animal use	-	-	Enter text here	Enter text here
51210	Over-the-counter drugs for animal use to veterinary hospitals and other animal medical facilities	-	-	Enter text here	Enter text here
51220	Prescription drugs for animal use to veterinary hospitals and other animal medical facilities	-	-	Enter text here	Enter text here
51260	Free samples of drugs for animal use	-	-	Enter text here	Enter text here
51270	Free samples of prescription drugs for animal use	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Durable medical equipment (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
52010	Durable medical equipment, not for home use, without a prescription	-	-	Enter text here	Enter text here
52020	Durable medical equipment, not for home use, with a prescription	-	-	Enter text here	Enter text here
52030	Durable medical equipment, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52040	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52050	Durable medical equipment, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52060	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52070	Durable medical equipment for home use without a prescription	-	-	Enter text here	Enter text here

52080	Durable medical equipment for home use with a prescription	-	-	Enter text here	Enter text here
52090	Durable medical equipment for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52100	Durable medical equipment for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52110	Durable medical equipment for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52120	Durable medical equipment for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52130	Oxygen delivery equipment, not for home use, without a prescription	-	-	Enter text here	Enter text here
52140	Oxygen delivery equipment, not for home use, with a prescription	-	-	Enter text here	Enter text here
52150	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52160	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52170	Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52180	Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52190	Oxygen delivery equipment for home use without a prescription	-	-	Enter text here	Enter text here
52200	Oxygen delivery equipment for home use with a prescription	-	-	Enter text here	Enter text here
52210	Oxygen delivery equipment for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52220	Oxygen delivery equipment for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here

52230	Oxygen delivery equipment for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52240	Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52250	Kidney dialysis equipment, not for home use, without a prescription	-	-	Enter text here	Enter text here
52260	Kidney dialysis equipment, not for home use, with a prescription	-	-	Enter text here	Enter text here
52270	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52280	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52290	Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52300	Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52310	Kidney dialysis equipment for home use without a prescription	-	-	Enter text here	Enter text here
52320	Kidney dialysis equipment for home use with a prescription	-	-	Enter text here	Enter text here
52330	Kidney dialysis equipment for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52340	Kidney dialysis equipment for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52350	Kidney dialysis equipment for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52360	Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52370	Enteral feeding systems, not for home use, without a prescription	-	-	Enter text here	Enter text here
52380	Enteral feeding systems, not for home use, with a prescription	-	-	Enter text here	Enter text here

52390	Enteral feeding systems, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52400	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52410	Enteral feeding systems, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52420	Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52430	Enteral feeding systems for home use without a prescription	-	-	Enter text here	Enter text here
52440	Enteral feeding systems for home use with a prescription	-	-	Enter text here	Enter text here
52450	Enteral feeding systems for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52460	Enteral feeding systems for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52470	Enteral feeding systems for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52480	Enteral feeding systems for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52490	Repair and replacement parts for durable medical equipment which are for single patient use	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Breast pump, breast pump collection and storage supplies and breast pump kit</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
52500	Breast pump, not for home use, without a prescription	-	-	Enter text here	Enter text here
52501	Breast pump, not for home use, with a prescription	-	-	Enter text here	Enter text here
52502	Breast pump, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52503	Breast pump, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here

52504	Breast pump, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52505	Breast pump, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52506	Breast pump for home use without a prescription	-	-	Enter text here	Enter text here
52507	Breast pump for home use with a prescription	-	-	Enter text here	Enter text here
52508	Breast pump for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52509	Breast pump for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52510	Breast pump for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52511	Breast pump for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52512	Repair and replacement parts for breast pump which are for single patient use	-	-	Enter text here	Enter text here
52515	Breast pump collection and storage supplies, not for home use, without a prescription	-	-	Enter text here	Enter text here
52516	Breast pump collection and storage supplies, not for home use, with a prescription	-	-	Enter text here	Enter text here
52517	Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52518	Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52519	Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52520	Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52521	Breast pump collection and storage supplies for home use without a prescription	-	-	Enter text here	Enter text here

52522	Breast pump collection and storage supplies for home use with a prescription	-	-	Enter text here	Enter text here
52523	Breast pump collection and storage supplies for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52524	Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52525	Breast pump collection and storage supplies for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52526	Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52530	Breast pump kit, not for home use, without a prescription	-	-	Enter text here	Enter text here
52531	Breast pump kit, not for home use, with a prescription	-	-	Enter text here	Enter text here
52532	Breast pump kit, not for home use, with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52534	Breast pump kit, not for home use, with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52535	Breast pump kit, not for home use, with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
52536	Breast pump kit, not for home use, with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52537	Breast pump kit for home use without a prescription	-	-	Enter text here	Enter text here
52538	Breast pump kit for home use with a prescription	-	-	Enter text here	Enter text here
52539	Breast pump kit for home use with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
52540	Breast pump kit for home use with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
52541	Breast pump kit for home use with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here

52542	Breast pump kit for home use with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
52543	Repair and replacement parts for breast pump kit which are for single patient use	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Mobility enhancing equipment (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
53010	Mobility enhancing equipment without a prescription	-	-	Enter text here	Enter text here
53020	Mobility enhancing equipment with a prescription	-	-	Enter text here	Enter text here
53030	Mobility enhancing equipment with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
53040	Mobility enhancing equipment with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
53050	Mobility enhancing equipment with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
53060	Mobility enhancing equipment with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Prosthetic devices (indicate how the options are treated in your state)</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
54010	Prosthetic devices without a prescription	-	-	Enter text here	Enter text here
54020	Prosthetic devices with a prescription	-	-	Enter text here	Enter text here
54030	Prosthetic devices with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54040	Prosthetic devices with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54050	Prosthetic devices with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54060	Prosthetic devices with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
54070	Corrective eyeglasses without a prescription	-	-	Enter text here	Enter text here
54080	Corrective eyeglasses with a prescription	-	-	Enter text here	Enter text here
54090	Corrective eyeglasses with a prescription paid for by Medicare	-	-	Enter text here	Enter text here

54100	Corrective eyeglasses with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54110	Corrective eyeglasses with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54120	Corrective eyeglasses with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
54130	Contact lenses without a prescription	-	-	Enter text here	Enter text here
54140	Contact lenses with a prescription	-	-	Enter text here	Enter text here
54150	Contact lenses with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54160	Contact lenses with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54170	Contact lenses with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54180	Contact lenses with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here
54190	Hearing aids without a prescription	-	-	Enter text here	Enter text here
54200	Hearing aids with a prescription	-	-	Enter text here	Enter text here
54210	Hearing aids with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54220	Hearing aids with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54230	Hearing aids with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54240	Hearing aids with a prescription reimbursed by Medicaid.	-	-	Enter text here	Enter text here
54250	Dental prosthesis without a prescription	-	-	Enter text here	Enter text here
54260	Dental prosthesis with a prescription	-	-	Enter text here	Enter text here
54270	Dental prosthesis with a prescription paid for by Medicare	-	-	Enter text here	Enter text here
54280	Dental prosthesis with a prescription reimbursed by Medicare	-	-	Enter text here	Enter text here
54290	Dental prosthesis with a prescription paid for by Medicaid	-	-	Enter text here	Enter text here
54300	Dental prosthesis with a prescription reimbursed by Medicaid	-	-	Enter text here	Enter text here

Reference Number	Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite	Comment
60010	Ancillary Services - <a href="#">telecommunications</a>	-	-	Enter text here	Enter text here
60020	Conference bridging service	-	-	Enter text here	Enter text here
60030	Detailed telecommunications billing service	-	-	Enter text here	Enter text here
60040	Directory assistance	-	-	Enter text here	Enter text here
60050	Vertical service - <a href="#">telecommunications</a>	-	-	Enter text here	Enter text here
60060	Voice mail service	-	-	Enter text here	Enter text here
Reference Number	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
61000	Intrastate Telecommunications Service	-	-	Enter text here	Enter text here
61010	Interstate Telecommunications Service	-	-	Enter text here	Enter text here
61020	International Telecommunications Service	-	-	Enter text here	Enter text here
61030	International 800 service	-	-	Enter text here	Enter text here
61040	International 900 service	-	-	Enter text here	Enter text here
61050	International fixed wireless service	-	-	Enter text here	Enter text here
61060	International mobile wireless service	-	-	Enter text here	Enter text here
61080	International prepaid calling service	-	-	Enter text here	Enter text here
61090	International prepaid wireless calling service	-	-	Enter text here	Enter text here
61100	International private communications service	-	-	Enter text here	Enter text here
61110	International value-added non-voice data service	-	-	Enter text here	Enter text here
61120	International residential telecommunications service	-	-	Enter text here	Enter text here
61130	Interstate 800 service	-	-	Enter text here	Enter text here
61140	Interstate 900 service	-	-	Enter text here	Enter text here

61150	Interstate fixed wireless service	-	-	Enter text here	Enter text here
61160	Interstate mobile wireless service	-	-	Enter text here	Enter text here
61180	Interstate prepaid calling service	-	-	Enter text here	Enter text here
61190	Interstate prepaid wireless calling service	-	-	Enter text here	Enter text here
61200	Interstate private communications service	-	-	Enter text here	Enter text here
61210	Interstate value-added non-voice data service	-	-	Enter text here	Enter text here
61220	Interstate residential telecommunications service	-	-	Enter text here	Enter text here
61230	Intrastate 800 service	-	-	Enter text here	Enter text here
61240	Intrastate 900 service	-	-	Enter text here	Enter text here
61250	Intrastate fixed wireless service	-	-	Enter text here	Enter text here
61260	Intrastate mobile wireless service	-	-	Enter text here	Enter text here
61280	Intrastate prepaid calling service	-	-	Enter text here	Enter text here
61290	Intrastate prepaid wireless calling service	-	-	Enter text here	Enter text here
61300	Intrastate private communications service	-	-	Enter text here	Enter text here
61310	Intrastate value-added non-voice data service	-	-	Enter text here	Enter text here
61320	Intrastate residential telecommunications service	-	-	Enter text here	Enter text here
61325	Paging service	-	-	Enter text here	Enter text here
61330	Coin-operated telephone service	-	-	Enter text here	Enter text here
61340	Pay telephone service	-	-	Enter text here	Enter text here
61350	Local Service as defined by _(state)	-	-	Enter text here	Enter text here