

State Tax Chart Results

Tax Type: Sales/Use

Legend:

N/A - Not Applicable

Service	AL	AR	FL	GA	KY	LA	MS	NC	SC	TN	TX
Accounting	Not Taxable	N/A	Exempt	Not Taxable							
Advertising	Not Taxable										
Armored Car	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Babysitting or Daycare	Not Taxable										
Barber/Beauty Shops	Not Taxable										
Bookkeeping	Not Taxable										
Building Maintenance	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Butchering/Meat Cutting	Not Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable					
Cable/Satellite TV	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Car Detailing	Not Taxable	Taxable	Not Taxable								
Car Washing	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Catering	Taxable	Not Taxable	Taxable	Not taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Cell Phone	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Computer	Not Taxable	Taxable	Exempt	Not taxable	Not Taxable	Not taxable	Taxable	Not taxable	Taxable	Taxable	Taxable
Copying	Not Taxable	Not Taxable	Taxable	Not taxable	Taxable	Taxable	Taxable	Not taxable	Not Taxable	Taxable	Taxable
Credit and Collection	Not Taxable	Taxable									

Service	AL	AR	FL	GA	KY	LA	MS	NC	SC	TN	TX
Credit Reporting Services	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Dance Instruction	Not Taxable	Not Taxable									
Data Processing	Not Taxable	Not Taxable	Exempt	Not taxable	Not Taxable	Not taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Dating	Not Taxable	Not Taxable									
Debt Counseling	Not Taxable	Not Taxable									
Defense/Military Contractor Services	No	No	Yes	No	Yes	No	No	No	Exempt	No	Yes
Delivery	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Dry Cleaning	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Employment/Help Supply	Not Taxable	Generally not taxable	Not Taxable								
Engineering	Not Taxable	N/A	Exempt	Not Taxable	Not taxable						
Engraving	Taxable	Not Taxable	Taxable	Not taxable	Taxable	Taxable	Taxable	Taxable	Not Taxable	Taxable	Taxable
Escort	Not Taxable	Taxable									
Excavating and Grading	Not Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable					
Fabrication	Taxable	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Fishing/Hunting Guide	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Flying Instructions	Not Taxable	Not Taxable									
Fur Storage or Repair	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Taxable	Taxable
Furniture Moving	Not Taxable	Not Taxable									
Garment Alteration/Repair	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Taxable	Not taxable	Taxable	Not Taxable	Taxable	Taxable
HVAC Installation/Repair	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Taxable	Not Taxable
Home Health Care	Not Taxable	Not Taxable	Not taxable	N/A	Not Taxable	Not Taxable					
Information	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Interior Design	Not Taxable	Not Taxable									
Internet Access	Exempt	Taxable									
Investment Counseling	Not Taxable	Not Taxable									
Janitorial Services	Exempt	Taxable	Taxable	Exempt	Taxable						
Kenneling	Not Taxable	Taxable	Exempt	Not taxable	Taxable	Not Taxable					

Service	AL	AR	FL	GA	KY	LA	MS	NC	SC	TN	TX
Lawn Care	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Legal	Not Taxable	N/A	Exempt	Not Taxable							
Limousine	Not Taxable	Not Taxable	Not taxable	Taxable	Not Taxable	Not taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Linen	Taxable	Taxable	Taxable	Taxable	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Lobbying	Not Taxable										
Mailing	Not Taxable	Not Taxable	Not taxable	Not taxable	Taxable	Not taxable	Taxable	Not taxable	Not Taxable	Taxable	Not Taxable
Management Consulting	Not Taxable										
Marina Rental/Boat Docking	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Marketing Research	Not Taxable	Taxable									
Massage Therapy	Not Taxable	N/A	Not taxable								
Medical	Not Taxable	N/A	Exempt	Not Taxable							
Motor Vehicle Parking	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Taxable	Taxable
Motor Vehicle Towing	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Payroll	Not Taxable	Taxable									
Pest Control/Extermination	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Pet Grooming	Not Taxable	Taxable	Exempt	Not taxable	Taxable						
Photography	Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Pool Cleaning	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Prepaid Telephone Calling	Taxable	Taxable	Taxable	Not taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Prime Contractor	Not Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Taxable					
Printing	Taxable	Not taxable	Taxable	Taxable	Taxable						
Private Investigation	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Public Relations	Not Taxable										
Repair Services--Charges for Labor	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Taxable	Taxable	Taxable	Not Taxable	Taxable	Taxable
Repair Services--Charges for Materials/Supplies	Taxable	Taxable	Not taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Repair Services--Labor Charges Separately Stated	Yes	No	No	Yes	Yes	Yes	N/A	N/A	Yes	No	No
Research & Development	Not Taxable										
Safe Deposit Box	Taxable	Not Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Sales Agents/Dealers/Brokers	Not Taxable	Taxable	Not Taxable	Not Taxable	Not Taxable						
Security	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Self-Storage	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Sign Painting/Lettering	Not Taxable	Taxable	Taxable	Not Taxable	Not Taxable	Taxable					
Snow Removal	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable

Service	AL	AR	FL	GA	KY	LA	MS	NC	SC	TN	TX
Software as a Service (SaaS)	No guidance issued	No guidance issued	No guidance issued	No	Not taxable	No guidance issued	Taxable	No guidance issued	Taxable	Taxable as of July 1, 2015	Taxable
Stenographic	Not Taxable	Not Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Tanning Salon	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Tattoo Parlor	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Taxidermist	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
"900" type phone services	Taxable	Taxable	Exempt	Exempt	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Exempt
Interstate telecommunications services	Taxable	Taxable	Taxable	Exempt	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Intrastate telecommunications services	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Telephone Answering/Paging	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Tire Recapping	Taxable	Taxable	Taxable	Not taxable	Taxable	Taxable	Taxable	Taxable	Not Taxable	Taxable	Taxable
Title Search	Not Taxable	Not Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Transportation	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Trash/Garbage Removal	Not Taxable	Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Travel Agency	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Tree Care/Trimming/Cutting	Not Taxable	Not Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable
Veterinary	Not Taxable	Not Taxable	Exempt	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Warehousing	Not Taxable	Taxable	Taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Water Conditioning/Softening	Not Taxable	Not Taxable	Not taxable	Not taxable	Not Taxable	Not taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Not Taxable
Window Cleaning	Not Taxable	Not Taxable	Taxable	Not taxable	Not Taxable	Not Taxable	Not taxable	Not taxable	Not Taxable	Not Taxable	Taxable

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