

Sales Tax on Services

Federation of Tax Administrators

	AL	AK	AZ
Agricultural Services			
1 Soil prep., custom baling, other ag.	E	E	E
2 Veterinary (both large and small animal)	E	E	E
3 Horse boarding and training (not race horses)	E	E	E
4 Pet grooming	E	E	E
5 Landscaping (including lawn care)	E	E	5.6
Industrial and Mining Services			
6 Metal, non-metal and coal mining	E	E	E
7 Seismograph & Geophysical	E	E	E
8 Oil Field	E	E	5.6
9 Typesetting; platemaking for the print trade	E	E	5.6
Construction			
10 Gross Income of Const. Contractors	E	E	5.6
11 Carpentry, painting, plumbing and similar trades	E	E	5.6
12 Construction service (grading, excavating, etc)	E	E	5.6
13 Water well drilling	E	E	5.6
14 Income from intrastate transp. of persons	E	E	5.6
15 Local transit (intra-city) buses	E	E	E
16 Income from taxi operations	E	E	5.6
17 Intrastate courier service	E	E	5.6
18 Interstate air courier (billed in-state)	E	E	E
Storage			
19 Automotive storage	E	E	5.6
20 Food storage	E	E	5.6
21 Fur storage	E	E	5.6
22 Household good storage	E	E	5.6
23 Mini-storage	E	E	5.6
24 Cold Storage	E	E	5.6
25 Marina service (docking, storage, cleaning, repair)	E	E	5.6
26 Marine towing service (incl. tugboats)	E	E	5.6
27 Travel agent services	E	E	E
28 Packing and crating	E	E	E
Utility Service-Industrial Use			
29 Intrastate telephone & telegraph	6	E	5.6
30 Interstate telephone & telegraph	E	E	E
31 Cellular telephone services	6	E	5.6
32 Electricity	4	E	5.6
33 Water	E	E	5.6
34 Natural gas	4	E	5.6
35 Other fuel (incl. heating oil)	4	E	5.6
36 Sewer and refuse, industrial	E	E	E
Utility Service-Residential Service			
37 Intrastate telephone & telegraph	6	E	5.6
38 Interstate telephone & telegraph	6	E	E
39 Cellular telephone services	6	E	5.6
40 Electricity	4	E	5.6
41 Water	4	E	5.6
42 Natural gas	4	E	5.6

43 Other fuel (incl. heating oil)	4	E	5.6
44 Sewer and refuse, residential	E	E	E
Finance, Insurance, & Real Estate			
45 Service charges of banking institutions	E	E	E
46 Insurance services	E	E	E
47 Investment counseling	E	E	E
48 Loan broker fees	E	E	E
49 Property sales agents (real estate or personal)	E	E	E
50 Real estate mgmt fees (rental agents)	E	E	E
51 Real estate title abstract services	E	E	E
52 Tickertape reporting (financial reporting)	E	E	E
Personal Services			
53 Barber shops and beauty parlors	E	E	E
54 Carpet and upholstery cleaning	E	E	E
55 Dating services	E	E	E
56 Debt counseling	E	E	E
57 Diaper service	2	E	5.6
58 Income from funeral services	E	E	E
59 Fishing and hunting guide services	E	E	E
60 Garment services (altering & repairing)	E	E	E
Business Services			
61 Gift and package wrapping service	E	E	E
62 Health clubs, tanning parlors, reducing salons	E	E	E
63 Laundry and dry cleaning services, coin-op	E	E	E
64 Laundry and dry cleaning services, non-coin op	E	E	E
65 Message services	E	E	E
66 900 Number services	E	E	E
67 Personal Instruction (dance, golf, tennis, etc)	E	E	E
68 Shoe repair	E	E	E
69 Swimming pool cleaning & maintenance	E	E	E
70 Tax return prep	E	E	E
71 Tuxedo rental	2	E	5.6
72 Water softening and conditioning	E	E	E
73 Billboards	E	E	E
74 Radio & TV, national advertising	E	E	E
75 Radio & TV, local advertising	E	E	E
76 Newspaper	E	E	E
77 Magazine	E	E	E
78 Advertising agency fees	E	E	E
79 Armored car services	E	E	E
80 Bail bond fees	E	E	E
81 Check & debt collection	E	E	E
82 Commercial art and graphic design	E	E	E
83 Commercial linen supply	2	E	5.6
84 Credit information, credit bureaus	E	E	E
85 Employment agencies	E	E	E
86 Interior design and decorating	4	E	E
87 Maintenance and janitorial services	E	E	E
88 Lobbying and consulting	E	E	E
89 Marketing	E	E	E
90 Packing and crating	E	E	E

91 Exterminating (includes termite services)	E	E	E
92 Photocopying services	4	E	5.6
93 Photo finishing	4	E	5.6
94 Printing	4	E	5.6
95 Private investigation (detective) services	E	E	E
96 Prcoess server fees	E	E	E
97 Public relations, mgmt consulting	E	E	E
98 Secretarial and court reporting services	E	E	E
99 Security services	E	E	E
100 Sign construction and installation	E	E	5.6
101 Telemarketing services on contract	E	E	E
102 Telephone answering service	E	E	E
103 Temp. help agencies	E	E	E
104 Test laboratories (excluding medical)	E	E	E
105 Tire recapping and repairing	4	E	E
106 Window cleaning	E	E	E
Computer			
107 Software-package or canned program	4	E	5.6
108 Software-modifications to canned program	4	E	5.6
109 Software-custom programs-material	4	E	E
110 Software-customer programs-professional serv.	E	E	E
111 Internet service providers-Dialup	E	E	
112 Internet service providers-DSL or other broadband	6	E	
113 Info services	E	E	E
114 Data processing services	E	E	E
115 Mainframe computer access and processing serv.	E	E	E
Automotive Services			
116 Auto washing and waxing	E	E	E
117 Auto road service and towing serv.	E	E	E
118 Auto service. Except repairs, incl. painting & lube	E	E	E
119 Parking lots & garages	E	E	5.6
120 Auto rustproofing & undercoating	E	E	5.6
Admissions & Amusements			
121 Pari-mutuel racing events	E	E	5.6
122 Amusement park admission & rides	4	E	5.6
123 Billiard parlors	4	E	5.6
124 Bowling alleys	4	E	5.6
125 Cable TV services	E	E	E
126 Direct satellite TV	E	E	E
127 Circuses and fairs -- admission and games	4	E	5.6
128 Coin operated video games	4	E	5.6
129 Admission to school and college sports events	4	E	E
130 Membership fees to private clubs	E	E	5.6
131 Admission to cultural events	4	E	5.6
132 Pinball and other mechanical amusements	4	E	5.6
133 Admission to professional sports events	4	E	5.6
134 Rental of films and tapes by theaters	E	E	E
135 Rental of video tapes for home viewing	4	E	5.6
Professional Services			
136 Accounting and bookkeeping	E	E	E

137 Architects	E	E	E
138 Attorneys	E	E	E
139 Denists	E	E	E
140 Engineers	E	E	E
141 Land surveying	E	E	E
142 Medical test laboratories	E	E	E
143 Nursing services out-of-hospital	E	E	E
144 Physicians	E	E	E
Leases & Rentals			
145 Personal property, short-term (generally)	4	E	5.6
146 Personal property, long-term (generally)	4	E	5.6
147 Bulldozers, draglines and const. mach., short term	1.5	E	5.6
148 Bulldozers, draglines and const. mach., long term	1.5	E	5.6
149 Rental of hand tools to lecensed contractors	4	E	5.6
150 Short term auto rental	1.5	E	5.6
151 Long term auto lease	1.5	E	5.6
152 Limo service (with driver)	E	E	5.6
153 Aircraft rental ot individual pilots, short term	1.5	E	5.6
154 Aircraft rental ot individual pilots, long term	1.5	E	5.6
155 Chartered flights (with pilot)	E	E	E
156 Hotels, motels, lodging houses	4	1	5.5
157 Trailer parks-overnight	4	E	5.5
Fabrication, Installation & Repair Services			
158 Custom fabrication labor	4	E	5.6
159 Repair material, generally	4	E	5.6
160 Repair labor, generally	E	E	E
161 Labor charges on repair of aircraft	E	E	E
162 Labor charges - repairs to interstate vessels	E	E	E
163 Labor charges - repairs to intrastate vessles	E	E	E
164 Labor- repairs to commercial fishing vessels	E	E	N/A
165 Labor charges on repairs to railroad rolling stock	E	E	E
166 Labor charges on repairs to motor vehicles	E	E	E
167 Labor on radio/TV repairs; other electronic equip	E	E	E
168 Labor charges-repairs other tangible prop	E	E	E
169 Labor-repairs or remodeling of real prop	E	E	5.6
170 Labor charges on repairs delivered under warranty	E	E	E
171 Service contracts sold at the time of sale of TPP	E	E	E
172 Installation charges by persons selling prop	E	E	E
173 Installation charges-other than seller of goods	E	E	E
174 Custom processing (on customer prop)	E	E	E
175 Custom meat slaughtering, cutting and wrapping	E	E	E
176 Taxidermy	E	E	E
177 Welding labor (fabrication and repair)	E	E	E
178 Do you impose sales tax on other services not listed?	Y	N	Y

AR	CA	CO	CT	DE	DC	FL	GA	HI
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
6	E	E	E	0.384	E	E	E	4
6	E	E	6	0.384	5.75	E	E	4
E	E	E	E	0.384	N/A	E	E	4
E	E	E	E	0.384	N/A	E	E	4
E	E	E	E	0.384	N/A	E	E	4
E	7.25	E	6	0.384	E	E	E	4
E	E	E	6	0.624	E	E	E	4
E	E	E	6	0.624	E	E	E	4
E	E	E	6	0.624	E	E	E	4
E	E	E	E	E	N/A	E	4	4
E	E	E	E	E	N/A	E	4	4
E	E	E	E	E	N/A	E	4	4
E	E	E	E	0.384	5.75	E	E	4
E	E	E	E	E	E	E	E	E
6	E	E	E	0.384	12	6	E	4
E	E	E	E	0.384	E	6	E	4
6	E	E	E	0.384	E	6	E	4
E	E	E	6	0.384	E	6	E	4
6	E	E	6	0.384	E	6	E	4
E	E	E	E	0.384	E	6	E	4
6	E	E	E	0.384	5.75	6	E	4
E	E	E	E	0.384	E	E	E	E
E	E	E	E	E	E	E	E	4
E	E	E	E	0.384	E	E	E	4
6	0.5	3	6	4.25	5.75	6.8	4	5.885
6	E	E	6	E	10	6.8	E	4
6	E	3	6	4.25	E	6.8	4	5.885
6	E	E	6	4.25	5.75	7	4	5.885
6	E	E	E	E	E	E	E	5.885
6	E	E	6	4.25	5.75	6	4	5.885
6	7.25	E	6	0.384	5.75	6	4	5.885
6	E	E	6	0.384	5.75	E	E	5.885
6	E	3	6	E	10	E	4	5.885
6	E	E	6	E	10	E	E	4
6	E	3	6	4.25	10	6.8	4	5.885
6	6	E	E	E	10	E	4	5.885
6	E	E	E	E	E	E	E	5.885
6	E	E	E	E	10	E	4	5.885

6	7.25	E	E	0.384	5.75	E	4	5.885
6	E	E	E	0.384	E	E	E	5.885
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	E	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	5.75	E	E	4
E	E	E	E	0.384	E	E	E	4
6	E	E	6	0.384	E	E	E	4
E	E	E	6	0.384	E	E	E	4
E	E	E	6	0.384	E	E	E	4
E	E	E	E	0.384	E	E	4	4
E	E	E	E	0.384	5.75	E	4	4
E	E	E	E	0.384	N/A	E	E	4
E	E	E	6	0.384	5.75	6	E	4
E	7.25	E	E	0.384	5.75	6	4	4
6	E	E	6	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
6	E	E	E	0.384	5.75	E	E	4
E	E	E	6	0.384	E	E	E	4
6	E	E	6	0.384	10	E	E	4
E	E	E	E	0.384	E	E	E	4
6	E	E	E	0.384	5.75	6	E	4
6	E	E	6	0.384	5.75	E	E	4
E	E	E	E	0.384	E	E	E	4
7	7.25	E	6	2.208	5.75	6	4	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	7.25	E	6	0.384	E	E	E	4
6	E	E	6	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	7.25	E	6	0.384	5.75	E	E	4
6	E	E	E	0.384	5.75	E	4	4
E	E	E	6	0.384	5.75	E	E	4
E	E	E	6	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
6	E	E	6	0.384	5.75	6	E	4
E	E	E	6	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	E	0.384	E	E	E	4

6	E	E	6	0.384	E	6	E	4
6	7.25	E	6	0.384	5.75	6	4	4
6	7.25	3	6	0.384	5.75	6	4	4
6	7.25	3	6		5.75	6	4	0.5
E	E	E	6	0.384	E	6	E	4
E	E	E	E	0.384	E	E	E	4
E	E	E	6	0.384	E	E	E	4
E	E	E	6	0.384	E	E	E	4
6	E	E	6	0.384	E	6	E	4
6	7.25	E	6	0.384	5.75	E	E	4
E	E	E	E	0.384	E	E	E	4
6	E	E	6	0.384	E	E	E	4
E	E	E	6	0.384	5.75	E	E	4
E	E	E	E	0.384	E	E	E	4
6	7.25	E	6	0.384	5.75	6	4	4
6	E	E	6	0.384	5.75	E	E	4

6	7.25	3	6	0.384	5.75	6	4	4
E	7.25	3	6	0.384	5.75	E	4	4
6	7.25	E	1	0.384	5.75	E	4	4
E	E	E	1	0.384	5.75	E	E	4
E	E	n/a	E	E	10	n.a.	E	4
E	E	n/a	E	E	10	n.a.	E	4
E	E	E	1	0.384	5.75	E	E	4
E		E	1	0.384	5.75	E	E	4
E	E	E	1	0.384	5.75	E	E	4

6	E	E	E	0.384	E	6	E	4
6	E	E	E	0.384	E	E	E	4
6	7.25	E	6	0.384	5.75	6	E	4
6	E	E	6	0.384	12	6	E	4
6	E	E	6	0.384	5.75	6	E	4

8	E	E	10	E	N/A	6	4	N/A
8	E	E	10	0.384	5.75	6	4	4
6	E	E	E	0.384	E	6	4	4
6	E	E	E	0.384	E	6	4	4
6	E	E	6	2.125	10	6.8	E	4
6	E	n/a	6	E	10	10.8	E	4
6	E	E	10	E	5.75	6	4	4
6	E	E	E	0.384	E	4	E	4
E	E	E	10	E	5.75	6	E	4
E	E	E	10	E	E	6	E	4
6	E	E	10	0.384	E	6	4	4
6	E	E	E	0.384	E	4	E	4
6	E	E	10	0.384	5.75	6	4	4
E	E	3	E	2.208	E	E	E	4
7	7.25	3	6	2.208	5.75	6	4	4

E	E	E	E	0.384	E	E	E	4
---	---	---	---	-------	---	---	---	---

E	6.25	6	5	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	5	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	5	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	5	E	E	E	E	E
E	E	E	5	E	E	4	E	E
E	E	E	5	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	6	5	5.3	E	4	E	E
E	E	6	E	5.3	E	4	E	E
6	E	E	E	E	E	E	E	E
E	E	E	5	5.3	E	4	E	E
E	E	E	5	5.3	E	4	E	E
6	E	E	5	5.3	E	E	E	E
E	E	E	5	E	E	E	E	E
E	E	E	5	5.3	E	4	E	5
E	E	E	5	E	E	E	E	E
E	5	E	5	E	6	E	5	5
E	E	E	E	E	E	E	E	E
E	E	E	5	5.3	E	4	E	E
E	E	E	5	5.3	E	E	E	E
E	E	E	E	E	E	E	E	E
6	E	6	5	5.3	6	4	E	5
E	E	6	5	5.3	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	5	5
E	E	E	5	E	E	E	E	5
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	5	E
E	E	T	5	5.3	E	4	E	5
E	E	E	E	E	E	E	E	5
E	E	E	5	E	E	E	E	E
E	E	E	5	E	E	E	E	E
E	E	E	5	E	E	E	E	5
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	5	5.3	E	E	E	E

E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
6	E	6	5	5.3	6	4	E	5
6	E	6	5	5.3	6	4	E	5
6	E	6	5	5.3	6	4	E	5
6	E	6	5	5.3	6	4	E	5
6	E	6	5	5.3	6	4	E	5
6	5	6	5	5.3	E	4	10	11.5
6	E	6	E	5.3	E	4	5	E
E	E	E	5	E	E	E	E	E
6	E	6	5	5.3	6	4	E	5
6	E	6	E	5.3	6	4	E	5
6	E	E	E	E	E	E	E	E
6	6	6	5	5.3	6	4	7	5
6	E	6	5	E	E	E	7	E
6	E	E	5	5.3	6	4	5	5
6	6.25	6	5	5.3	6	4	5	5
E	E	E	5	5.3	E	4	E	E
E	E	E	5	5.3	E	4	E	E
E	E	E	5	E	E	E	E	E
E	E	E	5	5.3	E	4	E	E
E	E	E	5	5.3	E	E	E	E
E	E	E	5	E	E	4	E	E
E	E	E	5	5.3	E	4	E	E
E	E	E	5	5.3	E	4	E	E
E	E	E	5	5.3	E	E	E	E
E	E	E	5	E	E	4	E	E
6	6.25	E	5	5.3	E	4	E	E
E	E	E	E	5.3	E	4	E	E
E	E	E	E	5.3	E	E	E	E
6	E	E	E	5.3	6	4	5	5
6	E	E	E	5.3	E	E	E	E
6	E	E	5	5.3	E	E	5	5
6	E	E	5	5.3	6	4	5	5
Y	N	Y	Y	Y	N	N	Y	Y

E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
5	6	6.5	7	4.225	E	5.5	6.5	E
5	6	6.5	7	4.225	E	5.5	6.5	E
5	6	6.5	7	4.225	E	5.5	6.5	E
5	6	6.5	7	4.225	E	5.5	6.5	E
5	6	6.5	7	4.225	E	5.5	6.5	E
5	6	6.5	5	4.225	4	5.5	6.5	8
5	6	6.5	5	4.225	E	5.5	6.5	E
E	E	E	E	E	E	E	E	E
5	6	6.5	3	4.225	E	5.5	6.5	E
5	6	6.5	3	4.225	E	5.5	6.5	E
5	E	E	E	E	E	E	E	E
5.7	6	6.5	7	4.225	7	5.5	T	8
E	E	6.5	7	4.225	7	5.5	T	E
5	E	6.5	7	E	E	5.5	6.5	E
5	6	6.5	7	4.225	E	5.5	6.5	E
E	E	E	7	E	E	5.5	E	E
E	E	E	7	E	E	5.5	E	E
E	E	E	7	E	E	E	E	E
E	E	E	7	E	E	E	E	E
E	E	E	E	E	E	5.5	E	E
E	E	E	E	E	E	E	E	E
E	E	E	7	E	E	E	E	E
E	E	E	7	E	E	5.5	E	E
E	E	E	7	E	E	5.5	E	E
E	E	E	E	E	E	5.5	E	E
E	E	E	E	E	E	E	E	E
E	E	E	7	E	E	5.5	E	E
E	E	6.5	7	E	E	5.5	E	E
E	E	6.5	7	E	E	5.5	E	E
E	E	6.5	7	E	E	5.5	E	E
E	E	E	7	E	E	E	E	E
5	6	6.5	E	E	E	5.5	E	E
E	E	6.5	7	E	E	5.5	E	E
N	N	N	Y	N	N	Y	N	Y

NJ	NM	NY	NC	ND	OH	OK	OR	PA
E	E	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	E	4.25	E	E	E	E	E	E
6	5	4.25	E	E	E	E	E	6
E	5	4.25	E	E	6	E	E	6
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	6	4.5	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	6	E	E	E
E	5	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
6	5	4.25	E	E	6	4.5	E	E
6	E	E	E	E	E	E	E	E
6	5	4.25	E	E	6	E	E	E
6	5	4.25	E	E	E	E	E	E
E	5	4.25	E	E	6	E	E	E
6	5	E	E	E	6	E	E	E
6	5	4.25	E	E	E	E	E	6
E	5	4.25	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
6	5	4.25	6	5	6	4.5	E	6
6	4.25	E	6	E	6	4.5	E	6
6	5	4.25	6	5	6		E	6
6	5	E	3	E	E	4.5	E	6
E	5	E	E	E	E	E	E	E
6	5	E	E	2	E	4.5	E	6
E	5	E	4.5	E	6	4.5	E	6
E	5	E	E	E	E	E	E	E
6	5	4.25	6	5	6	4.5	E	6
6	4.25	E	6	E	6	4.5	E	6
6	5	4.25	6	5	6	4.5	E	6
6	5	E	3	E	E	E	E	E
E	5	E	E	E	E	E	E	E
6	5	E	E	2	E	E	E	E

E	5	E	4.5	E	6	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	6	E	E	E
E	5	4.25	E	E	6	E	E	6
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	4.5	E	6	E	E	E
E	5	E	4.5	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	6	E		E
E	5	E	E	E	6	E	E	6
E	5	E	E	E	6	4.5	E	E
E	5	E	E	E	E	E	E	E
E	5	E	4.5	E	6	E	E	6
E	5	E	E	E	6	E	E	E
6	5	9.25	6	E	6	4.5	E	6
E	5	E	E	E	E	E	E	E
E	5	E	E	E	6	E	E	E
6	5	4.25	E	E	6	E	E	E
E	5	E	E	E	E	E	E	E
E	5	4.25	4.5	5	6	4.5	E	6
E	5	E	E	E	E	E	E	6
6	5	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	4.25	E	E	6	E	E	E
E	E	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	6
6	5	E	4.5	E	E	E	E	E
E	5	E	4.5	5	6	4.5	E	6
E	5	E	E	E	E	E	E	6
E	5	E	E	E	6	E	E	6
E	5	4.25	E	E	E	E	E	E
6	5	4.25	E	E	6	E	E	6
E	5	E	E	E	E	E	E	6
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E

6	5	4.25	E	E	6	E	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	4.5	5	6	4.5	E	6
E	5	4.25	E	E	6	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	6
E	5	4.25	E	E	6	E	E	E
E	5	4.25	E	E	6	E	E	6
E	5	E	E	E	E	E	E	E
6	5	4.25	E	E	E	E	E	6
E	5	E	E	E	6	E	E	6
E	5	E	E	E	E	E	E	E
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	6	E	E	6

6	5	4.25	4.5	5	6	4.5	E	6
E	5	E	E	E	E	4.5	E	E
E	5	E	E	E	E	4.5	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	5	6	E	E	E
E	5	E	E	5	6	E	E	E
E	5	4.25	E	E	6	E	E	E
E	5	E	E	E	6	E	E	E
E	5	E	E	E	6	E	E	6

6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	6	E	E	6
E	5	4.25	E	E	E	4.5	E	E
6	5	4.25	E	E	6	E	E	6

E	5	E	3	5	E	14.5	E	E
6	5	4.25	3	5	E	4.5	E	E
E	5	E	E	5	E	4.5	E	E
E	5	E	E	5	E	4.5	E	E
E	5	E	E	E	E	E	E	E
E	5	E	5	E	6	E	E	E
6	5	E	3	5	E	4.5	E	E
E	5	E	E	4	E	E	E	E
6	5	E	3	E	E	4.5	E	E
E	5	4.25	E	5	6	4.5	E	E
6	5	E	3	5	E	4.5	E	E
E	5	E	E	4	E	E	E	E
6	5	4.25	3	5	E	4.5	E	E
E	E	4.25	E	E	E	E	E	E
6	5	4.25	4.5	5	6	4.5	E	6

E	5	E	E	E	E	E	E	E
---	---	---	---	---	---	---	---	---

E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
E	5	E	E	E	E	E	E	E
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	9.25	8	8	6	10.5	E	6
6	5	9.25	3	E	6	E	E	6
E	5	E	E	E	6	4.5	E	E
6	5	4.25	3	E	6	E	E	6
6	5	4.25	3	E	6	E	E	6
E	5	E	E	E	6	E	E	E
6	5	4.25	4.5	5	6	4.6	E	6
E	5	E	E	5	E	E	E	E
6	5	4.25	4.5	E	6	E	E	6
6	5	4.25	4.5	5	6	4.5	E	6
6	5	4.25	E	E	6	E	E	6
6	5	E	E	E	6	E	E	6
E	5	E	E	N/A	E	E	E	6
E	5	4.25	E	E	6	E	E	6
E	5	E	E	E	E	E	E	6
6	5	E	E	E	E	E	E	E
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	E	E	E	E
E	E	E	E	E	E	E	E	6
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	5	6	E	E	6
6	5	4.25	E	E	6	E	E	E
6	5	4.25	E	E	E	E	E	E
E	5	4.25	E	E	E	E	E	E
6	5	4.25	E	E	6	E	E	6
6	5	4.25	E	E	6	E	E	6
Y	Y	N	N	N	N	N	N	N

RI	SC	SD	TN	TX	UT	VT	VA	WA
E	E	E	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	7	6.25	4.75	E	E	1.5
E	E	4	E	6.25	E	E	E	6.5
E	E	4	E	E	E	E	E	0.484
E	E	4	E	E	E	E	E	1.5
E	E	3	E	2.42	4.75	E	E	1.5
E	E	4	E	6.25	4.75	E	5	6.5
E	E	2	E	6.25	E	E	E	6.5
E	E	2	E	6.25	E	E	E	6.5
E	E	2	E	6.25	E	E	E	6.5
E	E	2	E	E	E	E	E	6.5
E	E	4	E	E	4.75	E	E	1.926
E	E	E	E	E	E	E	E	0.642
E	E	4	E	E	E	E	E	0.642
E	E	E	E	E	E	E	E	1.926
E	E	E	E	E	E	E	E	E
E	E	4	7	6.25	E	E	E	6.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	0.484
E	E	4	E	E	E	E	E	0.484
E	E	4	E	E	E	E	E	0.484
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	4.75	E	E	E
E	E	4	E	E	E	E	E	1.926
E	E	E	E	E	E	E	E	0.275
E	E	4	7	E	E	E	E	1.5
7	5	4	7	6.25	4.75	E	E	6.5
7	E	4	7	6.25	E	E	E	6.5
7	5	4	7	6.25	4.75	E	E	6.5
7	E	4	1	6.25	E	6	E	3.873
7	E	E	1	E	E	E	E	5.029
7	E	4	1	6.25	E	6	E	3.852
7	E	4	1	6.25	E	6	5	6.5
E	E	4	E	6.25	E	E	E	3.852
7	5	4	7	6.25	4.75	6	E	6.5
7	E	4	7	6.25	E	6	E	6.5
7	5	4	7	6.25	4.75	6	E	6.5
E	E	4	E	E	2	E	E	3.873
E	E	E	7	E	E	E	E	5.029
E	E	4	E	E	2	E	E	3.852

E	E	4	E	6.25	2	E	E	6.5
E	E	4	E	6.25	E	E	E	3.852
E	E	E	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	0.484
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	6.5
E	E	4	E	6.25	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	7	6.25	E	E	E	1.5
E	E	4	E	E	E	E	E	6.5
E	E	4	E	E	E	E	E	1.5
E	5	4	7	6.25	4.75	E	5	6.5
E	5	4	E	E	4.75	E	E	1.5
E	E	4	7	E	4.75	E	E	6.5
E	E	4	7	6.25	4.75	E	E	6.5
E	E	4	7	E	4.75	E	5	6.5
E	5	4	7	6.25	E	6	E	6.5
E	E	E	E	E	E	E	E	6.5
E	5	4	7	6.25	4.75	E	E	6.5
E	E	4	E	6.25	E	E	E	1.5
7	10	4	7	6.25	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	7	6.25	4.75	E	E	6.5
E	E	4	E	6.25	E	E	E	6.5
E	E	4	E	E	E	E	E	1.5
E	5	4	7	6.25	4.75	6	5	6.5
E	E	4	E	E	E	E	E	1.5
E	E	E	E	E	E	E	E	1.5
E	E	E	E	E	E	E	E	E
E	E	E	E	E	E	E	E	0.484
E	E	E	E	E	E	E	E	0.484
E	E	E	E	E	E	E	E	0.484
E	E	4	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	1.926
E	E	E	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	1.5
7	E	4	7	6.25	4.75	6	E	1.5
E	5	4	7	6.25	4.75	E	5	6.5
E	5	4	E	6.25	E	E	E	6.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5

E	E	4	E	6.25	E	E	E	6.5
7	5	4	7	6.25	4.75	6	5	6.5
7	E	4	7	6.25	4.75	6	E	6.5
7	5	4	7	6.25	4.75	6	5	6.5
E	E	4	E	6.25	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	1.5
7	5	4	7	E	E	6	5	6.5
E	E	4	E	E	E	E	E	1.5
7	5	4	E	6.25	E	E	E	1.5
E	E	4	E	E	E	E	E	T
E	E	4	E	E	E	E	E	1.5
E	E	4	7	E	4.75	E	E	6.5
E	E	4	E	6.25	E	E	E	1.5

7	5	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	E	6	E	1.5
7	5	4	7	6.25	E	6	E	6.5
E	5	4	7	6.25	E	E	E	1.5
E	E	4	E	6.25	E	E	E	6.5
E	E	4	E	6.25	E	E	E	6.5
E	5	4	E	6.25	E	E	E	1.5
E	E	4	E	6.25	E	E	E	1.5
7	E	4	E	6.25	E	E	E	1.5

E	E	4	7	E	4.75	E	E	6.5
E	E	4	7	E	E	E	E	6.5
E	E	4	7	E	4.75	E	E	6.5
E	E	4	7	6.25	E	E	E	6.5
E	E	4	7	E	4.75	E	E	6.5

T	E	4	7	6.25	4.75	6	E	E
E	5	4	7	6.25	4.75	6	E	1.5
E	E	4	7	6.25	4.75	6	E	6.5
E	5	4	7	6.25	4.75	6	E	6.5
7	5	4	7	6.25	6.25	6	E	1.5
7	5	4	8	6.25	6.25	6	E	1.5
E	5	4	7	6.25	4.75	6	E	1.5
E	E	4	E	E	E	E	E	1.5
E	5	E	7	E	E	E	E	E
E	5	4	7	6.25	4.75	6	E	E
E	5	4	7	6.25	4.75	6	E	5
E	E	4	E	6.25	E	E	E	1.5
E	5	4	7	6.25	4.75	6	E	5
E	E	E	E	E	E	E	E	1.5
7	5	4	7	6.25	4.75	6	5	6.5

E	E	4	E	E	E	E	E	1.5
---	---	---	---	---	---	---	---	-----

E	E	4	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	E	E	E	E	E	E	1.5
E	E	4	E	E	E	E	E	1.5
E	E	4	E	6.25	E	E	E	1.5
E	E	E	E	E	E	E	E	1.5
E	E	E	E	E	E	E	E	1.5
E	E	E	E	E	E	E	E	1.5
7	5	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	4.75	6	6.5	12.4
7	5	E	7	6.25	4.75	E	3	6.8
E	E	4	E	E	E	E	6.5	1.926
E	5	E	7	6.25	4.75	6	2	6.5
E	5	E	7	6.25	4.75	6	2	6.5
E	E	4	E	E	E	E	2	6.5
12	7	4	7	6	7.75	9	5	6.5
E	7	4	7	E	7.75	E	5	6.5
7	E	4	7	6.25	4.75	6	5	6.5
7	5	4	7	6.25	4.75	6	5	6.5
E	E	4	7	6.25	4.75	E	E	6.5
E	E	4	E	E	4.75	E	E	6.5
E	E	4	7	E	4.75	E	E	E
E	E	4	7	E	4.75	E	E	6.5
E	E	4	7	E	4.75	E	E	6.5
E	E	4	E	E	4.75	E	E	E
E	E	4	7	E	4.75	E	E	6.5
E	E	4	7	6.25	4.75	E	E	6.5
E	E	4	7	6.25	4.75	E	E	6.5
E	E	2	E	6.25	E	E	E	6.5
E	E	E	E	6.25	E	E	E	E
E	5	4	7	6.25	4.75	E	5	6.5
E	E	4	7	6.25	4.75	E	E	6.5
E	E	4	7	E	4.75	E	E	6.5
7	E	4	7	6.25	E	E	5	6.5
E	E	4	E	E	E	E	5	6.5
7	E	4	E	6.25	4.75	6	E	6.5
E	E	4	7	6.25	4.75	E	E	6.5
Y	Y	Y	Y	N	Y		Y	Y

WV	WI	WY	Totals	Avg Rate
E	E	E	4	3.22
E	E	E	5	2.98
6	E	E	6	3.36
6	5	E	18	4.91
6	5	E	20	5.33
E	E	E	6	3.48
E	E	E	6	3.65
E	E	Yes & No	10	3.90
6	5	E	20	5.30
E	E	E	12	4.27
6	E	E	13	4.98
E	E	E	11	4.86
E	E	E	10	4.70
E	E	4	11	4.36
E	E	4	5	3.53
E	E	4	8	4.16
E	E	E	6	3.78
E	E	4	1	4.00
6	5	E	19	5.68
6	E	E	9	4.50
6	E	E	16	4.75
6	E	E	13	4.59
6	E	E	13	4.52
6	E	E	13	4.73
6	5	4	18	4.96
6	5	E	8	4.02
6	E	E	3	3.43
6	E	E	10	4.32
4	5	4	44	5.19
E	5	E	26	5.81
E	5	4	40	5.32
4	5	4	37	4.97
4.4	E	E	18	4.92
4.29	5	4	37	4.92
5	5	4	38	5.19
E	E	E	13	4.61
4	5	4	41	5.41
E	5	E	26	5.81
E	5	4	43	5.44
4	5	4	24	4.82
4.4	E	E	12	4.98
4.29	5	4	22	4.72

5	E	4	23	5.02
E	E	E	9	4.13
E	E	E	3	3.83
3	E	E	6	3.41
E	E	E	6	3.31
6	E	E	4	3.88
E	E	E	5	2.98
E	E	E	5	2.98
E	E	E	5	3.98
6	E	E	8	4.11
E	E	E	7	3.70
6	5	E	18	4.91
6	E	E	8	4.61
6	E	E	7	3.84
6	E	4	23	4.90
6	E	E	14	4.30
6	5	E	10	4.86
6	5	4	19	5.13
6	5	4	21	5.07
6	5	E	21	5.25
6	E	E	6	4.48
6	5	4	23	5.17
E	E	E	10	4.46
E	5	E	29	5.75
6	E	E	6	3.48
6	5	4	20	5.17
6	5	E	17	5.17
6	E	E	6	3.48
6	5	4	39	5.30
6	5	E	13	4.59
E	E	E	5	3.38
E	E	E	2	2.19
E	E	E	4	2.47
E	E	E	4	2.47
E	E	E	5	3.07
6	E	E	11	4.56
6	E	E	15	4.79
6	E	E	4	2.97
6	E	E	8	4.14
6	E	4	21	5.16
6	5	4	31	5.05
6	E	E	12	4.99
6	E	E	10	4.39
6	E	E	9	3.79
6	E	E	19	5.01
E	E	E	7	3.84
6	E	E	6	3.48
6	E	E	9	4.08

6	E	E	19	5.35
6	5	4	43	5.34
6	5	4	44	5.30
6	5	4	45	5.31
E	E	E	14	4.67
6	E	E	6	3.48
6	E	E	7	3.84
6	E	E	8	4.11
6	E	E	16	4.84
E	E	4	29	5.40
6	E	E	6	3.48
6	5	E	19	4.98
6	E	E	10	4.81
6	5	E	8	3.86
6	5	4	28	5.26
6	E	E	18	4.95

6	5	4	47	5.30
6	5	4	30	5.03
6	E	4	25	5.15
6	E	E	14	4.46
n/a	5	E	11	5.89
n/a	5	4	14	5.64
6	E	E	12	4.09
E	E	E	9	3.76
E	E	E	11	4.26

6	5	4	21	5.25
6	5	4	18	5.14
6	5	4	24	5.32
6	5	E	20	5.55
6	5	4	26	5.31

6	5	4	27	6.46
6	5	4	37	5.26
6	5	E	27	5.32
6	5	E	27	5.13
6	5	E	25	5.57
n/a	5	E	22	6.00
6	5	4	34	5.53
6	5	E	18	4.81
6	5	4	22	5.67
6	5	E	22	5.46
6	5	4	33	5.42
6	5	E	19	4.88
6	5	4	37	5.43
E	E	E	8	4.06
6	5	4	45	5.36

E	E	E	5	2.98
---	---	---	---	------

n/a	E	E	5	2.98
E	E	E	5	2.98
E	E	E	4	2.72
E	E	E	5	2.98
6	E	E	7	3.88
E	E	E	4	2.72
E	E	E	4	2.72
E	E	E	4	2.72

--	--	--	--	--

6	5	4	45	5.35
6	5	4	45	5.32
6	5	4	45	5.29
6	5	4	45	5.27
6	5	4	45	5.35
6	8	4	48	6.35
E	5	4	38	5.42
6	5	E	14	4.55
6	5	4	40	5.08
6	5	4	39	5.06
E	E	4	11	4.44
6	5	4	48	6.06
6	5	4	27	5.67

--	--	--	--	--

6	5	4	38	5.34
6	5	4	47	5.30
6	5	4	24	5.24
E	5	E	19	5.17
E	E	4	12	5.07
E	5	4	19	5.05
E	5	4	15	4.96
E	E	E	11	4.65
6	5	4	22	5.18
6	5	4	24	5.24
6	5	4	24	5.24
6	E	E	14	4.86
E	E	4	7	4.34
6	5	4	30	5.27
6	5	4	23	5.11
6	5	4	18	5.18
6	5	4	26	5.32
6	E	4	12	4.79
6	5	4	27	5.27
6	5	4	31	5.30
Y	Y	Y		

--	--	--	--	--

Sales Tax on Services
Federation of Tax Administrators
February 1, 2011

	NC	Number of Taxing States	Avg Tax Rate
Basic Sales Tax Rate	5.75	As of July 1, 2004	*1
Agricultural Services			
1 Soil prep., custom baling, other ag.	E	4	3.22
2 Veterinary (both large and small animal)	E	5	2.98
3 Horse boarding and training (not race horses)	E	6	3.36
4 Pet grooming	E	18	4.91
5 Landscaping (including lawn care)	E	20	5.33
Industrial and Mining Services			
6 Metal, non-metal and coal mining	E	6	3.48
7 Seismograph & Geophysical	E	6	3.65
8 Oil Field	E	10	3.90
9 Typesetting; platemaking for the print trade	E	20	5.30
Construction			
10 Gross Income of Const. Contractors	E	12	4.27
11 Carpentry, painting, plumbing and similar trades	E	13	4.98
12 Construction service (grading, excavating, etc)	E	11	4.86
13 Water well drilling	E	10	4.70
14 Income from intrastate transp. of persons	E	11	4.36
15 Local transit (intra-city) buses	E	5	3.53
16 Income from taxi operations	E	8	4.16
17 Intrastate courier service	E	6	3.78
18 Interstate air courier (billed in-state)	E	1	4.00
Storage			
19 Automotive storage	E	19	5.68
20 Food storage	E	9	4.50
21 Fur storage	E	16	4.75
22 Household good storage	E	13	4.59
23 Mini-storage	E	13	4.52
24 Cold Storage	E	13	4.73
25 Marina service (docking, storage, cleaning, repair)	E	18	4.96
26 Marine towing service (incl. tugboats)	E	8	4.02
27 Travel agent services	E	3	3.43
28 Packing and crating	E	10	4.32

Utility Service-Industrial Use					
29 Intrastate telephone & telegraph	6	44	5.19		
30 Interstate telephone & telegraph	6	26	5.81		
31 Cellular telephone services	6	40	5.32		
32 Electricity	3	37	4.97	*5	
33 Water	E	18	4.92	*6	
34 Natural gas	E	37	4.92	*7	
35 Other fuel (incl. heating oil)	5.75	38	5.23	*8	
36 Sewer and refuse, industrial	E	13	4.61		
Utility Service-Residential Service					
37 Intrastate telephone & telegraph	8	41	5.46		
38 Interstate telephone & telegraph	8	26	5.88		
39 Cellular telephone services	8	43	5.48		
40 Electricity	3	24	4.82	*9	
41 Water	E	12	4.98	*10	
42 Natural gas	E	22	4.72	*11	
43 Other fuel (incl. heating oil)	5.75	23	5.07		
44 Sewer and refuse, residential	E	9	4.13		
Finance, Insurance, & Real Estate					
45 Service charges of banking institutions	E	3	3.83		
46 Insurance services	E	6	3.41		
47 Investment counseling	E	6	3.31		
48 Loan broker fees	E	4	3.88		
49 Property sales agents (real estate or personal)	E	5	2.98		
50 Real estate mgmt fees (rental agents)	E	5	2.98		
51 Real estate title abstract services	E	5	3.98		
52 Tickertape reporting (financial reporting)	E	8	4.11		
Personal Services					
53 Barber shops and beauty parlors	E	7	3.70		
54 Carpet and upholstery cleaning	E	18	4.91	*12	
55 Dating services	E	8	4.61		
56 Debt counseling	E	7	3.84		
57 Diaper service	5.75	23	4.96		
58 Income from funeral services	5.75	14	4.39	*13	
59 Fishing and hunting guide services	E	10	4.86		
60 Garment services (altering & repairing)	E	19	5.13		
Business Services					

61 Gift and package wrapping service	E	21	5.07	
62 Health clubs, tanning parlors, reducing salons	E	21	5.25	
63 Laundry and dry cleaning services, coin-op	E	6	4.48	
64 Laundry and dry cleaning services, non-coin op	5.75	23	5.23	
65 Message services	E	10	4.46	
66 900 Number services	5.75	29	5.75	
67 Personal Instruction (dance, golf, tennis, etc)	E	6	3.48	
68 Shoe repair	E	20	5.17	*14
69 Swimming pool cleaning & maintenance	E	17	5.17	
70 Tax return prep	E	6	3.48	
71 Tuxedo rental	5.75	39	5.34	
72 Water softening and conditioning	E	13	4.59	
73 Billboards	E	5	3.38	
74 Radio & TV, national advertising	E	2	2.19	
75 Radio & TV, local advertising	E	4	2.47	
76 Newspaper	E	4	2.47	*15
77 Magazine	E	5	3.07	*16
78 Advertising agency fees	E	11	4.56	
79 Armored car services	E	15	4.79	
80 Bail bond fees	E	4	2.97	
81 Check & debt collection	E	8	4.14	
82 Commercial art and graphic design	5.75	21	5.22	
83 Commercial linen supply	5.75	31	5.09	
84 Credit information, credit bureaus	E	12	4.99	
85 Employment agencies	E	10	4.39	
86 Interior design and decorating	E	9	3.79	*17
87 Maintenance and janitorial services	E	19	5.01	
88 Lobbying and consulting	E	7	3.84	
89 Marketing	E	6	3.48	
90 Packing and crating	E	9	4.08	
91 Exterminating (includes termite services)	E	19	5.35	
92 Photocopying services	5.75	43	5.37	*18
93 Photo finishing	5.75	44	5.32	*19
94 Printing	5.75	45	5.34	*20
95 Private investigation (detective) services	E	14	4.67	
96 Process server fees	E	6	3.48	
97 Public relations, mgmt consulting	E	7	3.84	

98	Secretarial and court reporting services	E	8	4.11	
99	Security services	E	16	4.84	
100	Sign construction and installation	E	29	5.40	*21
101	Telemarketing services on contract	E	6	3.48	
102	Telephone answering service	E	19	4.98	
103	Temp. help agencies	E	10	4.81	
104	Test laboratories (excluding medical)	E	8	3.86	
105	Tire recapping and repairing	E	28	5.26	*22
106	Window cleaning	E	18	4.95	

Computer

107	Software-package or canned program	5.75	47	5.32	
108	Software-modifications to canned program	E	30	5.03	
109	Software-custom programs-material	E	25	5.15	*23
110	Software-customer programs-professional serv.	E	14	4.46	*24
111	Internet service providers-Dialup	E	11	5.89	
112	Internet service providers-DSL or other broadband	E	14	5.64	
113	Info services	E	12	4.09	
114	Data processing services	E	9	3.76	
115	Mainframe computer access and processing serv.	E	11	4.26	

Automotive Services

116	Auto washing and waxing	E	21	5.25	
117	Auto road service and towing serv.	E	18	5.14	
118	Auto service. Except repairs, incl. painting & lube	E	24	5.32	
119	Parking lots & garages	E	20	5.55	
120	Auto rust proofing & undercoating	E	26	5.31	

Admissions & Amusements

121	Pari-mutuel racing events	3	27	6.46	*25
122	Amusement park admission & rides	3	37	5.26	*26
123	Billiard parlors	E	27	5.32	
124	Bowling alleys	E	27	5.13	
125	Cable TV services	E	25	5.57	*27
126	Direct satellite TV	5	22	6.00	
127	Circuses and fairs -- admission and games	3	34	5.53	*28
128	Coin operated video games	E	18	4.81	
129	Admission to school and college sports events	3	22	5.67	*29
130	Membership fees to private clubs	E	22	5.46	

131 Admission to cultural events	3	33	5.42	*30
132 Pinball and other mechanical amusements	E	19	4.88	
133 Admission to professional sports events	3	37	5.43	*31
134 Rental of films and tapes by theaters	E	8	4.06	
135 Rental of video tapes for home viewing	5.75	45	5.39	

Professional Services

136 Accounting and bookkeeping	E	5	2.98	
137 Architects	E	5	2.98	
138 Attorneys	E	5	2.98	
139 Dentists	E	4	2.72	
140 Engineers	E	5	2.98	
141 Land surveying	E	7	3.88	
142 Medical test laboratories	E	4	2.72	
143 Nursing services out-of-hospital	E	4	2.72	
144 Physicians	E	4	2.72	

Leases & Rentals

145 Personal property, short-term (generally)	5.75	45	5.37	
146 Personal property, long-term (generally)	5.75	45	5.35	
147 Bulldozers, draglines and const. mach., short term	5.75	45	5.32	
148 Bulldozers, draglines and const. mach., long term	5.75	45	5.30	
149 Rental of hand tools to licensed contractors	5.75	45	5.37	
150 Short term auto rental	8	48	6.35	*32
151 Long term auto lease	3	38	5.42	*33
152 Limo service (with driver)	E	14	4.55	
153 Aircraft rental to individual pilots, short term	3	40	5.08	
154 Aircraft rental to individual pilots, long term	3	39	5.06	*34
155 Chartered flights (with pilot)	E	11	4.44	
156 Hotels, motels, lodging houses	5.75	48	6.08	*35
157 Trailer parks-overnight	E	27	5.67	

Fabrication, Installation & Repair Services

158 Custom fabrication labor	5.75	38	5.38	*36
159 Repair material, generally	5.75	47	5.32	*37
160 Repair labor, generally	E	24	5.24	*38
161 Labor charges on repair of aircraft	E	19	5.17	
162 Labor charges - repairs to interstate vessels	E	12	5.07	
163 Labor charges - repairs to intrastate vessels	E	19	5.05	
164 Labor- repairs to commercial fishing vessels	E	15	4.96	

165	Labor charges on repairs to railroad rolling stock	E	11	4.65	
166	Labor charges on repairs to motor vehicles	E	22	5.18	
167	Labor on radio/TV repairs; other electronic equip	E	24	5.24	
168	Labor charges-repairs other tangible prop	E	24	5.24	
169	Labor-repairs or remodeling of real prop	E	14	4.86	
170	Labor charges on repairs delivered under warranty	E	7	4.34	
171	Service contracts sold at the time of sale of TPP	E	30	5.27	
172	Installation charges by persons selling prop	E	23	5.11	
173	Installation charges-other than seller of goods	E	18	5.18	
174	Custom processing (on customer prop)	E	26	5.32	
175	Custom meat slaughtering, cutting and wrapping	E	12	4.79	
176	Taxidermy	E	27	5.27	
177	Welding labor (fabrication and repair)	E	31	5.30	*39
178	Do you impose sales tax on other services not listed?	N			

-
- *1 Items subject to the general State rate of sales or use tax are subject to the applicable local rate of tax. Typesetting exempt; sales of printing plates to manufacturers for use in their printing presses to imprint containers used to ship their manufactured products- 1% State, \$80.00 maximum tax per article.
- *2 Receipts are exempt. Buses are subject to the 3% state rate of highway use tax with maximum of \$1,000.
- *3 Parts and material only taxable.
- *4 Sales of electricity to manufacturers, farmers, and commercial laundries and dry cleaners for the prescribed purposes are subject to a 2.83% rate of tax. Not subject to local taxes.
- *5 Exempt if delivered through mains. Subject to a general state & local tax if delivered in bottles.
- *6 Sales to commercial laundries freezer locker plants, manufacturers for use in connection with the industry or plant but not for residential heating purposes, farmers for other than household purposes, and commercial laundries are taxed at 1%. Not subject to local sales tax.
- *8 Not subject to local taxes.
- *9 Exempt if delivered through mains. Subject to the general state & local tax if delivered in bottles.
- *10 Subject to an excise tax based on therms delivered; rates from .047 to .003 per therm.
- *11 Rug cleaning services exempt if performed in home.
- *12 First \$1,500 of charge is exempt.
- *13 Materials used in repair are taxable.
- *14 Sales of newspapers by newspaper street vendors and by newspaper carriers making door-to-door deliveries and by vending machines are exempt. Sales of newspapers by others are subject to the general State sales tax and applicable local sales tax
- *15 Sales of magazines by magazine vendors making door-to-door deliveries are exempt. Sales of magazines by others are subject to the general State sales tax and applicable local sales tax.
- *16

- Retail sales of tangible personal property by interior designers are subject to the general State tax and applicable local sales tax.
- *17
- *18 Considered tangible property
- *19 Considered tangible property
- *20 Considered tangible property
- *21 May be taxable, See Sales and Use Tax Administrative Rule .0805.
- *22 Material only taxable.
- *23 See G.S. 105-164.3(20)
- *24 Generally not taxable; but see G.S. 105-164.3(20)
- *25 Exempt under sales tax. Taxable under admissions tax statute.
Exempt under sales tax. Charges for live entertainment are subject to amusement tax, admissions and rides are not taxable.
- *26
- *27 Equipment rental by viewer is subject to the general state and local sales tax.
Exempt under sales tax. Admissions to circus and fairs (certain agricultural fairs are exempted) are taxable under admissions tax statute; charges for games are not taxable.
- *28 Exempt under sales tax. Admissions to elementary and secondary school events are not taxable. Admissions to college events are subject to admissions tax with certain exclusions based on the amount of the admission charge and age of participants.
- *29
- *30 Exempt under sales tax. Taxable under admissions tax statute.
- *31 Exempt under sales tax. Taxable under admissions tax statute.
- *32 Exempt from sales tax. Vehicles subject to Highway Use tax. Short term lease is less than 365 continuous days.
- *33 Exempt from sales tax. Vehicles subject to Highway Use tax. Long term lease is 365 continuous days or longer.
- *34 \$1,500 maximum tax.
- *35 Exempt after 90 continuous days to the same person.
- *36 Considered a part of sales price.
- *37 Taxable at 1% or 4.5% whichever is applicable.
Repair labor is exempt if separately stated on invoice from the tangible personal property. Material is taxable at 1% or 4% rate, whichever is applicable.
- *38 Fabrication labor is part of sales price of tangible personal property. Repair labor exempt if separately stated on customer's invoice.
- *39 North Carolina now applies the regular combined general state and local rate to telecommunications, cable TV and satellite TV.
- **
- *** Prepaid telephone charges are taxed as tangible personal property at the regular state rate
- **** Satellite radio is taxed as tangible personal property at the regular rate.

The general rate in NC was 4.5% on July 1, 2004, it was reduced to 4.25% on December 1, 2006 and is scheduled to decrease to 4% on July 1, 2007