



100 Majestic Drive, Suite 400 ♦ Westby, WI 54667

## 2019 Taxability Matrix

<b>State:</b>	Enter text here			<b>Version:</b>	2019
<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 Section 1. Library of Definitions under A (Administrative Definitions), B (Sales Tax Holidays) and C (Product Definitions) of this matrix is defined in the Library of Definitions in the [Streamlined Sales and Use Tax Agreement](#) (SSUTA) as amended through **December 14, 2018**. 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 comments 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 Section 1.

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.

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 resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to the tax administration practices contained in Section 2.

To the extent possible under each state's laws, sellers and CSPs are also 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 Section 1 or 2 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.

Section 1. 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
10060	Value of trade-in		-	-	Enter text here	Enter text here
Reference Number	Delivery Charges for personal property or services other than direct mail.  The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser.  For responses below assume the charges are separately stated on the document given to the purchaser.		Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite	Comment
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

Reference Number	<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>		Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite	Comment
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><b>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.</b></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><b>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</b></p> <p><b>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.</b></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><b>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</b></p> <p><b>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.</b></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?			-	-		
<b>Reference Number</b>	<b>If yes, indicate the tax treatment during your state sales tax holiday for the following products.</b>	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
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		-	-	Enter text here	Enter text here
20011	Diapers - Childrens		-	-	Enter text here	Enter text here
20012	Diapers - Adults		-	-	Enter text here	Enter text here
20015	Essential clothing priced below a state specific threshold		-	-	Enter text here	Enter text here
20050	Fur clothing		-	-	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 software that only provide support services to the software		-	-	Enter text here	Enter text here
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



Reference Number	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services.  Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.		Taxable	Exempt	Statute/Rule Cite	Comment
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
Reference Number	Digital products (excludes telecommunications services, ancillary services and computer software)		Yes	No	Statute/Rule Cite	Comment
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio-visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio-visual works, digital audio works, or digital books?		-	-	Enter text here	Enter text here

Reference Number	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:		Yes	No	Statute/Rule Cite	Comment
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
Reference Number	Digital products (excludes telecommunications services, ancillary services and computer software)		Taxable	Exempt	Statute/Rule Cite	Comment
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
40010	Candy		-	-	Enter text here	Enter text here
40020	Dietary Supplements		-	-	Enter text here	Enter text here
40030	Food and food ingredients excluding alcoholic beverages and tobacco		-	-	Enter text here	Enter text here
40040	Food sold through vending machines		-	-	Enter text here	Enter text here
40050	Soft Drinks		-	-	Enter text here	Enter text here
40060	Bottled Water		-	-	Enter text here	Enter text here
41000	Prepared Food		-	-	Enter text here	Enter text here
Reference Number	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.)		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
	Health-care products (indicate how the options are treated in your state)		-	-	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>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
<b>Reference Number</b>	<b>Telecommunications &amp; related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
60010	Ancillary Services		-	-	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		-	-	Enter text here	Enter text here
60060	Voice mail service		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>Telecommunications (Indicate how the options are treated in your state)</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
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
<b>Section 2. Tax Administration Practices</b>						
<b>Disclosed Practice 1 - Tax Administration Practices on Vouchers from Appendix E of the SSUTA</b>			<b>Does Your State Follow this Practice?</b>		<b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 1 - Vouchers</b>				<b>Statute/Rule Cite</b>	<b>Comment</b>

Voucher Definition	<p>As used herein, a voucher is an instrument that is:</p> <ul style="list-style-type: none"> <li>a. issued to a purchaser for an amount that is less than the face value and both the face value and amount paid by the purchaser are noted on the voucher;</li> <li>b. redeemable for personal property or services in a single visit only at the seller's business;</li> <li>c. redeemable either for a specific product or for a certain dollar amount towards the purchase price of any product sold by the seller;</li> <li>d. issued, marketed, or distributed by a third party pursuant to a specific agreement with the seller, and the seller determines the price at which the voucher is to be issued and allows redemption of the specific voucher for personal property or services ("third party agreement");</li> <li>e. not a digital code as defined by the Agreement or its Rules;</li> <li>f. not a ticket for an admission to a specific performance or event on a specific date and time;</li> <li>g. not a gift card or gift certificate nor is it convertible, in whole or in part, to gift cards, gift certificates or cash;</li> <li>h. not usable in combination with other promotions or coupons offered by the seller; and</li> <li>i. not a prepaid calling service or a prepaid wireless calling service.</li> </ul> <p>Vouchers may be provided to purchasers in the form of an electronic instrument that is scanned by the seller from the purchaser's electronic device.</p>					
Reference Number	Disclosed Practice 1 - Vouchers		Yes	No	Statute/Rule Cite	Comment
Vouchers 1.1	The member state administers the difference between the value of a voucher allowed by the seller and the amount the purchaser paid for the voucher as a discount that is not included in the sales price (i.e., same treatment as a seller's in-store coupon), provided the seller is not reimbursed by a third party, in money or otherwise, for some or all of that difference.		-	-	Enter text here	Enter text here

Vouchers 1.2	The member state provides that when the discount on a voucher will be fully reimbursed by a third party the seller is to use the face value of the voucher (i.e., same as the treatment of a manufacturer's coupon) and not the price paid by the purchaser as the measure (sales price) that is subject to tax.		-	-	Enter text here	Enter text here
Vouchers 1.3	The member state provides that costs and expenses of the seller are not deductible from the sales price and are included in the measure (sales price) that is subject to tax. Further, reductions in the amount of consideration received by the seller from the third party that issued, marketed, or distributed the vouchers, such as advertising or marketing expenses, are costs or expenses of the seller.		-	-	Enter text here	Enter text here
<b>Disclosed Practice 2 - Tax Administration Practices on Credits from Appendix E of the SSUTA</b>			<b>Does Your State Follow this Practice?</b>		<b>For Sections With Only No Responses, Describe Your State's Tax Treatment. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 2 - Credits</b>				<b>Statute/Rule Cite</b>	<b>Comment</b>
<b>Definition</b>	"Tax Paid" means the tax that was (1) paid and (2) previously due from either the seller or the purchaser when the sale of that product is taxable in that state and it was properly sourced based on that state's sourcing rules. "Tax paid" includes tax that was (1) paid and (2) previously due from the purchaser (or seller, if applicable) because the purchaser moved the product to a different jurisdiction. "Tax paid" does not include the portion of tax paid that is currently eligible for a credit or refund or tax paid that is eligible for refund under a tax-incentive program or agreement.					
<b>Reference Number</b>	<b>2.1 Credit Against Use Tax</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.1	The State imposing tax on the purchaser provides credit for "sales or use taxes paid" on a product against the State's use tax.		-	-	Enter text here	Enter text here

Reference Number	2.2 Credit Against Sales Tax		Yes	No	Statute/Rule Cite	Comment
Credits 2.2	The State imposing tax provides credit for the "sales or use taxes paid" on a product against the State's sales tax.		-	-	Enter text here	Enter text here
Reference Number	2.3 Reciprocity		Yes	No	Statute/Rule Cite	Comment
Credits 2.3.a	The credit the State provides in 2.1 and 2.2 applies regardless of whether another state provides a reciprocal credit.		-	-	Enter text here	Enter text here
Credits 2.3.b.	The credit the State provides in 2.1 and 2.2 only applies when the other state where the tax was paid provides a reciprocal credit.		-	-	Enter text here	Enter text here
Reference Number	2.4 State and Local Sales and Use "Tax Paid"		Yes	No	Statute/Rule Cite	Comment
Credits 2.4.a.	The credit provided for in 2.1 and 2.2 is for the combined amount of state and local "tax paid" to another state or local jurisdiction against both the state and local taxes due to the State.		-	-	Enter text here	Enter text here
Credits 2.4.b.	The credit provided for in 2.1 and 2.2 is for only the state "tax paid" to another state against the taxes due to the State (i.e., no credit for local tax against state tax). If the State has local sales or use taxes, it only provides credit for state tax against state tax and local tax against local tax.		-	-	Enter text here	Enter text here
Reference Number	2.5 Credit for "Similar Tax" Paid to Another Jurisdiction		Yes	No	Statute/Rule Cite	Comment
Credits 2.5	The credit provided for in 2.1 and 2.2 includes "similar taxes" that were (1) paid and (2) previously due to another state or local jurisdiction against the sales or use taxes due. If applicable, list below all known similar or like taxes the State provides credit for even if such tax does not meet the definition of a "similar tax."					
Credits 2.5	Enter text here		-	-	Enter text here	Enter text here
Credits 2.5	Enter text here		-	-	Enter text here	Enter text here
Credits 2.5	Enter text here		-	-	Enter text here	Enter text here

Credits 2.5	Enter text here		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>2.6. Credit Against "Similar Tax" Imposed by the State</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.6	The credit provided for in 2.1 and 2.2 includes "sales or use taxes paid" to another state or local jurisdiction against "similar taxes" due. If applicable, list below "similar taxes" imposed that the State provides credits against.					
Credits 2.6	Enter text here		-	-	Enter text here	Enter text here
Credits 2.6	Enter text here		-	-	Enter text here	Enter text here
Credits 2.6	Enter text here		-	-	Enter text here	Enter text here
Credits 2.6	Enter text here		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>2.7 Sourcing when Receipt Location is Known</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.7	The credit provided for in 2.1 and 2.2 applies when the other state's "sales or use taxes" were (1) paid and (2) previously due based on: i) that other state's sourcing rules, or ii) the purchaser's location of use of a product subsequent to the initial sale.		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>2.8 Sourcing when Receipt Location is Unknown</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.8	Except as provided in Credits 2.13, the credit provided for in 2.1 and 2.2 applies when the seller sources the initial sale pursuant to the SSUTA Sections 310.A.3, 310.A.4, or 310.A.5, because the location where the product was received by the purchaser was unknown to the seller.		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>2.9 Characterization of Sale</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.9	The credit provided for in 2.1 and 2.2 applies regardless of the other state's characterization of the product as tangible personal property, a service, digital good, or product delivered electronically.		-	-	Enter text here	Enter text here



Reference Number	2.10 Sales Price Components		Yes	No	Statute/Rule Cite	Comment
Credits 2.10.a.	2.10.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to all components of the SSUTA "sales price" definition, whether taxable or nontaxable in the State.		-	-	Enter text here	Enter text here
Credits 2.10.b.	2.10.b. Partial Credit Allowed - When taxable and non-taxable charges are itemized on the invoice, the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable components of the sales price in the State.		-	-	Enter text here	Enter text here
Reference Number	2.11 Transactions with Taxable and Exempt Products		Yes	No	Statute/Rule Cite	Comment
Credits 2.11.a.	2.11.a. Full Credit Allowed - The credit provided for in 2.1 and 2.2 applies to the full amount of "tax paid" on a transaction consisting of taxable and exempt products.		-	-	Enter text here	Enter text here
Credits 2.11.b.	2.11.b. Partial Credit Allowed - When taxable and non-taxable products are itemized on the invoice the credit provided for in 2.1 and 2.2 is only for the "tax paid" on the taxable products of a transaction in the State.		-	-	Enter text here	Enter text here
Reference Number	2.12 Audit Sampling		Yes	No	Statute/Rule Cite	Comment
Credits 2.12	The credit provided for in 2.1 and 2.2 applies when the sale or purchase of the product was part of the population sampled pursuant to an audit sampling method.		-	-	Enter text here	Enter text here
Reference Number	2.13 Direct Mail		Yes	No	Statute/Rule Cite	Comment
Credits 2.13	The credit provided for in 2.1 and 2.2 applies when the seller sources the sale of Advertising and Promotional Direct Mail pursuant to Section 313.A.4.		-	-	Enter text here	Enter text here
Reference Number	2.14 Accelerated Payments on Lease/Rentals		Yes	No	Statute/Rule Cite	Comment

Credits 2.14	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on the sum of the lease payments ("accelerated basis"), against the "sales or use taxes" due on the balance of the lease/rental payments.		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>2.15 Inception-Deferred Collection on Lease/Rentals</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.15	The credit provided for in 2.1 and 2.2 includes the "tax paid" to another state or local jurisdiction on a lease/rental transaction based on a deferred collection/remittance method against the "sales or use taxes" due on the balance of the lease/rental payments.		-	-	Enter text here	Enter text here
<b>Reference Number</b>	<b>2.16 Lessor Acquisition</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Credits 2.16	The credit provided for in 2.1 and 2.2 includes the "tax paid" by the lessor to another state or local jurisdiction on the acquisition of the product against the "sales or use taxes" due on the balance of the lease/rental payments provided the tax reimbursement is documented and disclosed to the lessee.		-	-	Enter text here	Enter text here
<b>Disclosed Practice 3 - Tax Administration Practices on Liability Relief from Appendix E of the SSUTA</b>  <b>(Note: These tax administration practices address whether a member state provides liability relief although the state is only required to provide relief "to the extent possible," as specified in sections 328(C) and (D) of the Agreement.)</b>			<b>Does Your State Follow this Practice?</b>		<b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 3 - Liability Relief</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

	<b>Disclosed Practice 3.1 - Liability relief for erroneous information in the tax administration practices section of the taxability matrix</b>		<b>If you answer "Yes" to 3.1, you do not need to complete 3.1.a, b, and c below.</b>	<b>If you answer "No" to 3.1, please complete 3.1.a, b, and c below.</b>		
Liability Relief 3.1	The State provides sellers and CSPs with liability relief for tax, interest and penalties if the sellers and CSPs charged and collected the incorrect tax due to erroneous information in the tax administration practices section of the taxability matrix.		-	-	Enter text here	Enter text here
Liability Relief 3.1.a.	Liability Relief for Tax		-	-	Enter text here	Enter text here
Liability Relief 3.1.b.	Liability Relief for Interest		-	-	Enter text here	Enter text here
Liability Relief 3.1.c.	Liability Relief for Penalties		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 3.2 - Extended liability relief for changes to the tax administration practices section of the taxability matrix</b>		<b>If you answer "Yes" to 3.2, you do not need to complete 3.2.a, b, and c below.</b>	<b>If you answer "No" to 3.2, please complete 3.2.a, b, and c below.</b>		
Liability Relief 3.2	When the State makes a change to its tax administration practice section of the taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the state's tax administration practices section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.		-	-	Enter text here	Enter text here

Liability Relief 3.2.a.	Liability Relief for Tax		-	-	Enter text here	Enter text here
Liability Relief 3.2.b.	Liability Relief for Interest		-	-	Enter text here	Enter text here
Liability Relief 3.2.c.	Liability Relief for Penalties		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 3.3 Extended liability relief for changes to the library of definitions section of the taxability matrix</b>		<b>If you answer "Yes" to 3.3, you do not need to complete 3.3.a, b, and c below.</b>	<b>If you answer "No" to 3.3, please complete 3.3.a, b, and c below.</b>		
Liability Relief 3.3	When the State makes a change to the library of definitions section of its taxability matrix, the State provides sellers and CSPs with liability relief for the tax, interest and penalties for having charged and collected the incorrect tax until the first day of the calendar month that is at least 30 days after notice of the change to the member state's library of definitions section of the taxability matrix is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.		-	-	Enter text here	Enter text here
Liability Relief 3.3.a.	Liability Relief for Tax		-	-	Enter text here	Enter text here
Liability Relief 3.3.b.	Liability Relief for Interest		-	-	Enter text here	Enter text here
Liability Relief 3.3.c.	Liability Relief for Penalties		-	-	Enter text here	Enter text here
<b>Disclosed Practice 4 - Tax Administration Practices on Acceptance of Limited Power-of-Attorney/Agent Authorization (Limited POA/AA) Form from Appendix E of the SSUTA</b>			<b>Does Your State Follow this Practice?</b>		<b>If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 4 - Acceptance of Limited Power-of-Attorney/Agent Authorization Form - Form F0023</b>					

Disclosed Practice 4.1	Acceptance of Form F0023 From CSPs		Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.1	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the CSP any confidential information of the seller necessary to allow the CSP to fulfill its obligations under its contract with the governing board and to fulfill its responsibilities to the seller under Section 501 of the Agreement.		-	-	Enter text here	Enter text here
Disclosed Practice 4.2	Acceptance of Form F0023 From Persons Other Than CSPs		Yes	No	Statute/Rule Cite	Comment
Limited POA/AA 4.2	The member state will accept a signed copy of the Limited Power of Attorney/Agent Authorization form posted to the governing board's website, as sufficient authority for the state to disclose to the seller's appointed agent, other than a CSP, any confidential information of the seller as authorized on the form to allow the agent to fulfill its obligations to the seller.		-	-	Enter text here	Enter text here
Disclosed Practice 5. Tax Administration Practices on Post Transaction Issues from Appendix E of the SSUTA			Does Your State Follow this Practice?		If You Answered No, Describe the Difference Between the Practice as Adopted by the Governing Board and Your State's Treatment. Add Additional Comments if Desired.	

Reference Number	<p><b>Disclosed Practice 5 - Post Transaction Issues</b>  <b>Unless indicated otherwise throughout Disclosed Practice 5:</b></p> <ul style="list-style-type: none"> <li>• Use of the word "tax" means the sales or use tax paid by the customer to the seller which was timely remitted by the seller to the state;</li> <li>• Use of the word "refund" includes a credit unless otherwise stated;</li> <li>• Unless otherwise stated, the refund is being claimed within the state's statute of limitations;</li> <li>• Unless otherwise stated, the seller has refunded the tax to the customer;</li> <li>• The tax rates used in the examples are for illustrative purposes only and are presumed to be correct;</li> <li>• The seller is not engaged in fraud or making intentional misrepresentations;</li> <li>• The seller maintains proper books and records to substantiate taxes collected and remitted based on the applicable state's requirements;</li> <li>• The disclosed practices do not apply to sales of motor vehicles;</li> <li>• The disclosed practices relate to products voluntarily returned by the customer and accepted by the seller (e.g., does not include repossessed products) and;</li> <li>• The disclosed practices only provide general guidance and assume there are no other unique circumstances that apply.</li> </ul>					
	<b>Disclosed Practice 5.1 - Refund Procedure Document</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.1	Does your state have written guidance on your website, or otherwise, that explains how sellers and/or customers can properly obtain a tax refund from your state? (If "yes", please provide a website link and/or indicate how a person can obtain guidance in the comment section.)		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.2 - When does your state's statute of limitations begin for a seller to obtain a refund of tax paid for products returned by a customer?</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>

Post Transactions 5.2.a.	It begins on the due date of the tax return on which the tax was required to be reported by the seller to the state.		-	-	Enter text here	Enter text here
Post Transactions 5.2.b.	It begins on the date the tax on the sale was due by the seller to the state.		-	-	Enter text here	Enter text here
Post Transactions 5.2.c.	It begins on the date the tax was remitted to the state or the due date of the tax return, whichever is later.		-	-	Enter text here	Enter text here
Post Transactions 5.2.d.	It begins on the date the customer returns the product (such as a rescission of sale) to the seller and receives the refund from the seller.		-	-	Enter text here	Enter text here
Post Transactions 5.2.e.	Other - If the state's answers to 5.2.a. - 5.2.d. were all "no", check "yes" and explain when the statute of limitations for a seller's claim begins in the comments section.		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.3 - How long is your state's statute of limitations time period for a seller to claim a tax refund on products returned by a customer?</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.3.a.	A three-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.		-	-	Enter text here	Enter text here
Post Transactions 5.3.b.	A four-year statute of limitations (that begins based on the state's response in 5.2) for a seller to make a refund request to the state.		-	-	Enter text here	Enter text here
Post Transactions 5.3.c.	If the answers to both 5.3.a. and 5.3.b., were "no" please indicate "yes" and provide your state's time period for a seller to make a refund request to the state in the comments.		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.4 - Documentation to Prove Refund of Tax to Customer</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.4	Will your state accept the seller's electronic sales receipts that identify the product purchased, the date purchased, the tax collected, the product returned, the date refunded and the tax refunded to the customer to prove that a customer paid tax?		-	-	Enter text here	Enter text here

	<b>Disclosed Practice 5.5 - How does a seller obtain a refund of tax refunded to their customer? (Credit on Current Tax Return, Subsequent Tax Return or Refund Claim)</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.5.a.	Does your state allow a seller to take a credit (or net) on its tax return to report the original sale if the product was returned prior to the seller filing that tax return? If this is required, note that in comments section.		-	-	Enter text here	Enter text here
Post Transactions 5.5.b.	Subject to the state's statute of limitations, does your state allow a seller to take a credit (or net) during the reporting period when the product was returned if the product is returned in a different reporting period than the original sale? If this is required, note that in comments section.		-	-	Enter text here	Enter text here
Post Transactions 5.5.c.	Subject to the state's statute of limitations, does your state allow the seller to file an amended tax return and/or refund claim when the product is returned after the seller filed its tax return to the state to report the original sale? If this is required, note that in comments section.		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.6 - May the seller process the refund and additional charges in one transaction on a single invoice?</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.6.a.	Does your state allow the seller to obtain a refund from the state if the seller subtracts from the original sales price any charges imposed by the seller to make a return (understanding the tax must be collected on any taxable charges)? If your state has exceptions note those exceptions in the comments section.		-	-	Enter text here	Enter text here
Post Transactions 5.6.b.	If the answer to 5.6.a. was "no," does your state allow the seller to obtain a refund from the state if it provides a full refund, including the tax, but subsequently imposes any service charges (and imposing any applicable tax) to the customer as a separate transaction on a separate invoice?		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.7 - Taxability of Return Fees</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>



Post Transactions 5.7.a.	Does your state impose tax on restocking fees or return fees that are not directly associated with the use of a returned product?		-	-	Enter text here	Enter text here
Post Transactions 5.7.b.	Does your state impose a sales tax on a charge for the use (e.g. wear and tear) of a product?		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.8 - Cash/Credit Refund versus Store Credit</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.8	Does your state treat the refund in the form of store credit the same as a cash refund for returned products?		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.9 - Simultaneous Return and Sale</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.9.a.	Does your state allow the seller to only collect and remit the additional tax on the price difference of a returned product when the replacement product costs more? If no, explain in the comments section.		-	-	Enter text here	Enter text here
Post Transactions 5.9.b.	Does your state allow the seller to obtain a refund from the state for the price difference of a returned product when the replacement product costs less? If no, explain in the comments.		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.10 - Refund Pending State Approval</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.10.a.	Will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax if the seller does not have a written agreement to refund the tax to the customer?		-	-	Enter text here	Enter text here
Post Transactions 5.10.b.	If you answered "no" to disclosed practice 5.10.a., if the seller has a written agreement that it will refund the tax to the customer if the state approves the refund, will your state refund or credit a seller for tax erroneously collected and remitted to the state prior to the seller refunding the customer the tax?		-	-	Enter text here	Enter text here
Post Transactions 5.10.c.	Does your state require the seller to refund the tax to the customer prior to obtaining a refund from the state?		-	-	Enter text here	Enter text here

	<b>Disclosed Practice 5.11 - Seller Refund When Customer Did Not Pay Tax</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.11	Can the seller, who remitted the tax to the state, obtain a refund of the tax paid to the state if the customer refuses to pay the tax because the customer correctly asserted the transaction was exempt under the state's laws?		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.12 - Returned Product to Seller in Another State</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.12	The customer has the original sales receipt indicating your state's tax was charged. If the product is returned in another state, will your state allow the seller to claim the refund of the tax paid to your state?		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.13 - Returned Product to Seller in Another Local Jurisdiction Within the Same State</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.13	The customer has the original sales receipt indicating the tax was charged for a local jurisdiction in your state. The product is returned in your state in a different local jurisdiction. Does your state require the seller to claim the refund of the tax paid to the original local jurisdiction?		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.14 - Returned Product with No Receipt</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.14	If a seller refunds tax to a customer, without a receipt, using the tax rate at the store where the return was made and the price of the returned product at the store at that time, will your state allow the seller to receive a refund or credit of this tax from the state? Note in the comments section any special documentation the seller needs to provide the state.		-	-	Enter text here	Enter text here
	<b>Disclosed Practice 5.15 - Customer Directly Filing for a Refund</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Post Transactions 5.15.a.	Does the state give customers the option to request a tax refund directly from the state (i.e., the customer is not required to make the request through the seller)? Note any special requirements that may apply, such as minimum dollar thresholds, in the comment section.		-	-	Enter text here	Enter text here

Post Transactions 5.15.b.	If the answer to disclosed practice 5.15.a. was "no," does the state allow a customer to obtain a tax refund from the state when the seller cannot be found or refuses to refund the tax to a customer? If "yes", provide details in the comment section.		-	-	Enter text here	Enter text here
<b>Disclosed Practice 6. Tax Administration Practices on Determining the Earliest Possible Date to Register Without It Adversely Affecting a Voluntary Disclosure Agreement (VDA) from Appendix E of the SSUTA</b>			<b>Does Your State Follow this Practice?</b>		<b>If You Answered Yes, Describe the Adverse Affect on the VDA. Add Additional Comments if Desired.</b>	
<b>Reference Number</b>	<b>Disclosed Practice 6.1 - For each of the scenarios below, indicate whether registration to collect and remit sales and use taxes with your state adversely affects a VDA.</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite</b>	<b>Comment</b>
Voluntary Disclosure Agreement 6.1.a.	A seller's registration prior to the seller (or its representative) submitting the state's voluntary disclosure agreement (VDA) application will adversely affect the seller's VDA with the state.		-	-	Enter text here	Enter text here
Voluntary Disclosure Agreement 6.1.b.	A seller's registration after the seller (or its representative) submits the state's voluntary disclosure agreement (VDA) application, but before either the seller or the state signs the actual VDA will adversely affect the VDA with the state.		-	-	Enter text here	Enter text here
Voluntary Disclosure Agreement 6.1.c.	A seller's registration after the state signs the actual voluntary disclosure agreement (VDA) but before the seller signs the VDA will adversely affect the VDA.		-	-	Enter text here	Enter text here
<b>D. Tax Administration Practices on Medical Products Identified in SSTGB Rules and Procedures Appendix L as "Not Defined" from Appendix E of the SSUTA</b>			<b>Does Your State Follow this Practice?</b>		<b>Add Additional Comments if Desired</b>	
<b>Reference Number</b>	<b>Disclosed Practice 7 - Classification of Medical Products in Appendix L Identified as "Not Defined"</b>					

Disclosed Practice 7	Classification of Medical Products in Appendix L Identified as "Not Defined"		Yes	No	Statute/Rule Cite	Comment
Medical Products 7.1	Does the state classify any of the items listed below in Medical Products Disclosed Practice 7.2 as clothing, drugs, durable medical equipment, mobility enhancing equipment, over-the-counter drugs, prosthetic devices, or under a different state-specific definition (other than tangible personal property)? If yes, see Medical Products Disclosed Practice 7.2 for the classification. If no, Medical Products Disclosed Practice 7.2 does not need to be completed.		-	-	Enter text here	Enter text here
Medical Products 7.2	Place an "N" in the SSUTA Defined Term and State-Specific Defined Term columns if the item is not classified under any of the terms listed in Medical Products Disclosed Practice 7.1 or a state-specific defined term (other than tangible personal property). Place a "Y" in the appropriate column if the item is classified under one of those terms, provide the appropriate statute/rule cite and indicate in the "Comment" column the defined term under which the item is classified. These tax administration practices identify how each state classifies the products identified as "Not Defined" in Appendix L, but do not indicate the taxability of those products.					
	<b>Product</b>		<b>SSUTA Defined Term</b>	<b>State Specific Defined Term</b>	<b>Statute/Rule Cite</b>	<b>Comment (if applicable, indicate defined term under which the item is classified)</b>
Medical Products 7.2.a	Air purifier		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.b	Bed pads - Disposable - for incontinent patients (Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.c	Blankets - Other than baby receiving blankets		Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.d	Breast pumps		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.e	Closed caption devices		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.f	Cold packs and Hot packs (reusable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.g	Collection bags - Body fluid collection (For collection and sending to lab for testing)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.h	Denture adhesive		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.i	Dialysis Bags - Peritoneal Dialysis Drain		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.j	Dialyzers - Single Use (A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.k	Dressings - Compression - Non-Medicated (Ace Bandages)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.l	Dressings - Elastic - Non-Medicated (Non-Ace bandages to hold dressings)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.m	Dressings - Gauze Wraps (Tube gauze, Gauze Wraps)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.n	Dressings – General (Pads, sponges, tapes and adherents, elastic, compression, gauze)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.o	Dressings - Non-Medicated (Dressings containing a substance which is neither a RX or OTC drug)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.p	Dressings - Wound Care - Skin Barrier Products (Sprays, cream)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.q	Eating utensils - Adjustable		Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.r	ECG Monitor - Implanted		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.s	Fever thermometers - Disposable/SPU		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.t	Gases - Non-Medical Grade		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.u	Gases - Tanks for (Empty - Tanks only)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.v	Glucose for Insulin Reactions (Tablets, liquid)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.w	Infuser Bags (Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.x	IV Therapy arm boards-Disposable		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.y	IV Therapy Tourniquets - SPU(Disposable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.z	Laboratory equipment (Microscopes, incubators, refrigerators, centrifuges)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aa	Medical atomizers – Disposable (An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ab	Medical Instruments – Disposable (Clamps, drills, endolinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ac	Nasal strips (Flexible spring like band that fits above the nostrils and lifts the sides of the nose when they try to straighten back to their original shape.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ad	Needleless Drug Delivery System - Injection Guns (Disposable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ae	Needles - Wound Closure - Suturing(Disposable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.af	Needles & Syringes - Acupuncture needles (Reusable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.ag	Needles & Syringes - Needles - Aspirating		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ah	Needles & Syringes - Needles - Biopsy		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ai	Needles & Syringes - Needles - Blood Draw/Access		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aj	Needles & Syringes - Needles - Hypodermic		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ak	Needles & Syringes - Needles - Hypodermic - Insulin		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.al	Needles & Syringes - Needles - Not Inject/Drain (Parts to machines)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.am	Needles & Syringes - Needles/Syr Pckgd Tog		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.an	Needles & Syringes - Syringe - Cannula Package (Interlink System -- Separate Needle-less infusion device from IV sets - Stand-alone items)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ao	Needles & Syringes - Syringes		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ap	Needles & Syringes - Syringes - Insulin		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.aq	Needles & Syringes - Syringes - Not Inject/Drain (Irrigation (Toomey), oral and ear)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ar	Ostomy – Barriers (Barrier prep wipes, barrier powder)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.as	Ostomy - Cleaners / Skin Prep (Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.at	Ostomy – Lubricants (Lubricants, lubricant jelly, stoma lubricant)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.au	Paraffin wax (Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.av	Physical Therapy -Equipment & Tools (Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212)		Enter Y or N	Enter Y or N	Enter text here	Enter text here

Medical Products 7.2.aw	Resuscitators - Disposable		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ax	Safety equipment (Goggles, shields)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ay	Seat Cushions – Comfort (General use cushions that do not primarily and customarily serve a medical purpose.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.az	Sitz bath		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.ba	Skin closures (These are called butterfly bandages, steri-strips, cover strips, or suture strips are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bb	Spas, hot or cold (Spas which are available for sale to the general public and not specifically manufactured for medical purposes.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bc	Staple Remover - Wound Closure(Disposable)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bd	Stapler - Empty - one Use Only		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.be	Sterilizers - Chemical		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bf	Suction Catheter (This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bg	Therapy – Cold (Cold compression)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bh	Therapy – Heat (Heat warmers)		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bi	Tongue depressors		Enter Y or N	Enter Y or N	Enter text here	Enter text here



Medical Products 7.2.bj	Transducer gel		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bk	Venous blood sets		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bl	Visually Impaired Supplies & Equipment - Other		Enter Y or N	Enter Y or N	Enter text here	Enter text here
Medical Products 7.2.bm	X-Ray developer solution		Enter Y or N	Enter Y or N	Enter text here	Enter text here