Approved by the Streamlined Sales Tax Project at its January 13, 2004 Meeting

Edited February 23, 2004 to add additional options for drugs for animal use and again based on February 27, 2004 teleconference

Taxability Matrix
Library of Definitions

State: Tennessee
Completed by: Sherry Harrell
E-mail address: Sherry.Harrell@state.tn.us
Phone number: (615) 532-6021

Each of the items listed in the chart are defined in the Library of Definitions in the Streamlined Sales Tax Agreement adopted November 12, 2002, or adopted by the Implementing States subsequent to November 12, 2002. Refer to Appendix C of the Streamlined Sales Tax Agreement for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a definition does not apply to your state, enter "NA" in the first column under the heading "Treatment of definition." In accordance with the agreement, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the agreement. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

Administrative definitions	Treatment of definition		Reference
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 bill to the purchaser.**	**Included in sales price**	**Excluded from sales price**	**Statute/Rule Cite**
• Charges by the seller for any services necessary to complete the sale other than delivery and installation	X		PC 602 Sec. 64 – Eft. 1/1/08 67-6-102(37(A)(iii)
• Delivery charges including direct mail			NA
• Delivery charges excluding direct mail	X		PC 602 Sec. 64 – Eft. 1/1/08 67-6-102(37)(A)(iv) PC 602 Sec. 68 – Eft. 1/1/08 Delivery charges - 67-6-102 PC 602 Sec. 68 – Eft. 1/1/08 Direct mail - 67-6-102

	Taxable	Exempt	Statute/Rule Cite
• Installation charges	X		PC 602 Sec. 64 – Eft. 1/1/08 67-6-102(37)(A)(v) PC 602 Sec. 75 67-6-205(c)(6)
• Exempt personal property bundled with taxable personal property	X		PC 602 Sec. 64 – Eft. 1/1/08 67-6-102(37)(A)(vi)
• Credit for trade-in		X	PC 602 Sec. 64 – Eft. 1/1/08 67-6-102(37)(A)(vi) 67-6-510
Product definitions			
Clothing and related products	**Taxable**	**Exempt**	**Statute/Rule Cite**
Clothing	X		67-6-102(5) & 67-6-202(a) 67-6-393
Clothing accessories or equipment	X		67-6-102(6) & 67-6-202(a) 67-6-393
Protective equipment	X		67-6-102(32) & 67-6-202(a) 67-6-393
Sport or recreational equipment	X		67-6-102(43) & 67-6-202(a) 67-6-393
Computer related products	**Taxable**	**Exempt**	**Statute/Rule Cite**
Computer software (not prewritten)	X		PC 602 Sec. 68 – Eft. 1/1/08 Computer software - 67-6-102 PC 602 Sec. 86 – Eft. 1/1/08 67-6-231
Computer software (not prewritten) delivered electronically	X		PC 602 Sec. 68 – Eft. 1/1/08 Delivered electronically - 67-6-102 PC 602 Sec. 86 – Eft. 1/1/08 67-6-231
Computer software (not prewritten) delivered via load and leave	X		NA, PC 602 Sec. 86 – Eft. 1/1/08 67-6-231
Prewritten computer software	X		PC 602 Sec. 68 – Eft. 1/1/08 Prewritten Computer Software - 67-6-102 PC 602 Sec. 86 – Eft. 1/1/08 67-6-231
Prewritten computer software delivered electronically	X		PC 602 Sec. 86 – Eft. 1/1/08 67-6-231
Prewritten computer software delivered via load and leave	X		PC 602 Sec. 86 – Eft. 1/1/08 67-6-231
Food and food products	**Taxable**	**Exempt**	**Statute/Rule Cite**
Candy	X		PC 602 Sec. 68 Candy – 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(b) & 67-6-202(a)

	Taxable	Exempt	Statute/Rule Cite
Dietary supplements	X		PC 602 Sec. 68 Dietary Supplements – 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(b) & 67-6-202(a)
Food and food ingredients	X		PC 602 Sec. 68 – Eft. 1/1/08 Food and food ingredients - 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(a)
Food sold through vending machines	X		NA, PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(a)&(b) & 67-6-202(a) PC 602 Sec. 118 67-6-702(g)
Soft drinks	X		NA, PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(a)
Prepared food	X		PC 602 Sec. 68 – Eft. 1/1/08 Prepared Food – 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(b) & 67-6-202(a)
Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food.	**Included in the definition**	**Excluded from the definition**	**Statute/Rule Cite**
• Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		NA, PC 602 Sec. 68 – Eft. 1/1/08 Prepared Food – 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(b) & 67-6-202(a)
• Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		NA, PC 602 Sec. 68 – Eft. 1/1/08 Prepared Food – 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(b) & 67-6-202(a)
• Bakery items 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	X		NA, PC 602 Sec. 68 – Eft. 1/1/08 Prepared Food – 67-6-102 PC 600 Sec. 1 – Eft. 1/1/08 67-6-228(b) & 67-6-202(a)
Health-care products			
Drugs (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statute/Rule Cite**
• Drugs for human use without a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Drug – 67-6-102 67-6-202(a)
• Drugs for human use with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Drug – 67-6-102 Prescription – 67 67-6-102 PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(a)

	Taxable	Exempt	Statute/Rule Cite
• Drugs for animal use without a prescription	X		NA, 67-6-202(a)
• Drugs for animal use with a prescription	X		NA, 67-6-202(a) PC 602 Sec. 79 – Eft. 1/1/08 67-6-207(a)(14) PC 602 Sec. 98 – Eft. 1/1/08 67-6-351
• Insulin for human use without a prescription		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(b)(1)
• Insulin for human use with a prescription		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(b)(1)
• Insulin for animal use without a prescription		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(b)(1)
• Insulin for animal use with a prescription		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(b)(1)
• Medical oxygen for human use without a prescription	X		PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(b)(2) & 67-6-202(a)
• Medical oxygen for human use with a prescription		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(b)(2)
• Medical oxygen for animal use without a prescription	X		NA, 67-6-202(a)
• Medical oxygen for animal use with a prescription	X		NA, 67-6-202(a) PC 602 Sec. 79 – Eft. 1/1/08 67-6-207(a)(14) PC 602 Sec. 98 – Eft. 1/1/08 – 67-6-351
• Over-the-counter drugs for human use without a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Over-the-counter drug - 67-6-102 67-6-202(a)
• Over-the-counter drugs for human with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Over-the-counter drug - 67-6-102 Prescription – 67-6-102 PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(a)
• Over-the-counter drugs for animal use without a prescription	X		NA. 67-6-202(a)
• Over-the-counter drugs for animal use with a prescription	X		NA. 67-6-202(a) PC 602 Sec. 79 – Eft. 1/1/08 67-6-207(14) PC 602 Sec. 98 – Eft. 1/1/08 – 67-6-351
• Grooming and hygiene products for human use	X		PC 602 Sec. 68 – Eft. 1/1/08 Grooming & hygiene products – 67-6-102 67-6-202(a)
• Grooming and hygiene products for animal use	X		NA, 67-6-202(a)
• Drugs for human use to hospitals and other medical facilities		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(a) & (b) Revising Rule 1320-5-1-.26

	Taxable	Exempt	Statute/Rule Cite
• Prescription drugs for human use to hospitals and other medical facilities		X	PC 602 Sec. 92 – Eft. 1/1/08 67-6-320(a) & (b) Revising Rule 1320-5-1-.26
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		NA, 67-6-202(a) PC 602 Sec. 98 – Eft. 1/1/08 – 67-6-351
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		NA, 67-6-202(a) PC 602 Sec. 98 – Eft. 1/1/08 – 67-6-351
• Taxable and nontaxable drugs bundled together	X		NA, 67-6-202(a) PC 602 Sec. 64 – Eft. 1/1/08 Sales Price - 67-6-102(37)(A)(vi) PC 602 Sec. 133 – Eft. 7/1/09 Bundled Transaction - 67-6-102 PC 602 Sec. 162 – Eft. 7/1/09 – 67-6-536
• Free samples of drugs for human use	X		67-6-202(a)
• Free samples of prescription drugs for human use		X	67-6-319(b)
• Free samples of drugs for animal use	X		67-6-202(a)
• Free samples of prescription drugs for animal use		X	67-6-319(b)
Durable medical equipment (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statue/Rule Cite**
• Durable medical equipment without a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Durable Medical Equip. – 67-6-102 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment with a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Durable Medical Equip. – 67-6-102 Prescription – 67-6-102 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment paid for by Medicare	X		NA, 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment reimbursed by Medicare	X		NA, 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)

	Taxable	Exempt	Statute/Rule Cite
• Durable medical equipment paid for by Medicaid		X	NA, 67-6-308
• Durable medical equipment reimbursed by Medicaid	X		NA, 67-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment for home use without a prescription	X		NA, 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment for home use with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Durable Medical Equip. – 67-6-102 Prescription – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(2) & (3) & (4) & (5)
• Durable medical equipment for home use paid for by Medicare	X		NA, 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment for home use reimbursed by Medicare	X		NA, 67-6-202(a) PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
• Durable medical equipment for home use paid for by Medicaid		X	NA, 67-6-308
• Durable medical equipment for home use reimbursed by Medicaid	X		NA, 67-6-202 PC 602 Sec. 89 – Eft. 1/1/08 Oxygen Delivery Equip. – 67-6-314(3) Kidney Dialysis Equip. – 67-6-314(4) Enteral Feeding Syst. – 67-6-314(5)
Mobility enhancing equipment (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statue/Rule Cite**
• Mobility enhancing equipment without a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Mobility Enhancing Equip. – 67-6-102 67-6-202(a)
• Mobility enhancing equipment with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Mobility Enhancing Equip. – 67-6-102 Prescription - 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(6)
• Mobility enhancing equipment paid for by Medicare	X		NA, 67-6-202(a)
• Mobility enhancing equipment reimbursed by Medicare	X		NA, 67-6-202(a)

	Taxable	Exempt	Statute/Rule Cite
• Mobility enhancing equipment paid for by Medicaid		X	NA, 67-6-308
• Mobility enhancing equipment reimbursed by Medicaid	X		NA, 67-6-202(a)
Prosthetic devices (indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statute/Rule Cite**
• Prosthetic devices without a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(1)
• Prosthetic devices with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 Prescription – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 – 67-6-314(1)
• Prosthetic devices paid for by Medicare		X	PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(1)
• Prosthetic devices reimbursed by Medicare		X	PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(1)
• Prosthetic devices paid for by Medicaid		X	PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(1)
• Prosthetic devices reimbursed by Medicaid		X	PC 602 Sec. 89 – Eft. 1/1/08 67-6-314(1)
• Corrective eyeglasses without a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses with a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses paid for by Medicare	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses reimbursed by Medicare	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt

	Taxable	Exempt	Statute/Rule Cite
• Corrective eyeglasses paid for by Medicaid	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses reimbursed by Medicaid	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses without a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses with a prescription	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses paid for by Medicare	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses reimbursed by Medicare	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses paid for by Medicaid	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt

	Taxable	Exempt	Statute/Rule Cite
• Contact lenses reimbursed by Medicaid	X		PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102()(B) 67-6-202(a) & 67-6-316 Optometrist, opticians, or ophthalmologists purchases taxable, sales to patients exempt
• Hearing aids without a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Hearing aids with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Hearing aids paid for by Medicare		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Hearing aids reimbursed by Medicare		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Hearing aids paid for by Medicaid		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Hearing aids reimbursed by Medicaid		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Dental prosthesis without a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Dental prosthesis with a prescription		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Dental prosthesis paid for by Medicare		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Dental prosthesis reimbursed by Medicare		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Dental prosthesis paid for by Medicaid		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)
• Dental prosthesis reimbursed by Medicaid		X	PC 602 Sec. 68 – Eft. 1/1/08 Prosthetic Device – 67-6-102 PC 602 Sec. 89 – Eft. 1/1/08 - 67-6-314(1)

Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite
Ancillary Services	X		67-6-102(2) & 67-6-205(c)(9)
• Conference bridging service	X		67-6-102(2)(A) & 67-6-205(c)(9)
• Detailed telecommunications billing service	X		67-6-102(2)(B) & 67-6-205(c)(9)
• Directory assistance	X		67-6-102(2)(C) & 67-6-205(c)(9)
• Vertical service	X		67-6-102(2)(D) & 67-6-205(c)(9)
• Voice mail service	X		67-6-102(2)(E) & 67-6-205(c)(9)
Telecommunications (Indicate how the options are treated in your state)	**Taxable**	**Exempt**	**Statute/Rule Cite**
• Intrastate Telecommunications Service	X		Intrastate – 67-6-102(23) Telecommunications service – 67-6-102(46) 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 – 67-6-205(c)(3) 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 2.5% local tax rate and applies general local tax rate
• Interstate Telecommunications Service	X		Interstate – 67-6-102(22) Telecommunications service – 67-6-102(46) 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and 0% local tax rate on interstate business and applies general local tax rate.
• International Telecommunications Service	X		International – 67-6-102(21) Telecommunications service – 67-6-102(46) 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and 0% local tax rate on international business and applies general local tax rate.
• International 800 service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 0% local tax rate on international business and applies general local tax rate.

	Taxable	Exempt	Statute/Rule Cite
• International 900 service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 0% local tax rate on international business and applies general local tax rate.
• International fixed wireless service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and 0% local tax rate on international business and applies general local tax rate.
• International mobile wireless service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and 0% local tax rate on international business and applies general local tax rate.
• International paging service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and 0% local tax rate on international business and applies general local tax rate.
• International prepaid calling service	X		67-6-102(45)(A) & 67-6-202(a) PC 602 Sec. 68 – Eft. 1/1/08 Prepaid calling service – 67-6-102 PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3)
• International prepaid wireless calling service	X		67-6-102(45)(A) & 67-6-202(a) PC 602 Sec. 68 – Eft. 1/1/08 Prepaid wireless calling service – 67-6-102 PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3)

	Taxable	Exempt	Statute/Rule Cite
• International private communications service	X		Private communication service 67-6-102(31) 67-6-102(34)(F)(iii) & 67-6-202(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and 0% local tax rate on international business and applies general local tax rate.
• International value-added non-voice data service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and 0% local tax rate on international business and applies general local tax rate.
• International residential telecommunications service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on international residential and applies general local tax rate.
• Interstate 800 service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) – Repeals 0% local rate on interstate business & applies general local rate
• Interstate 900 service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 0% local tax rate on interstate business and applies general local tax rate.
• Interstate fixed wireless service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and 0% local tax rate on interstate business and applies general local tax rate.

	Taxable	Exempt	Statute/Rule Cite
• Interstate mobile wireless service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and 0% local tax rate on interstate business and applies general local tax rate.
• Interstate paging service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and 0% local tax rate on interstate business and applies general local tax rate.
• Interstate prepaid calling service	X		67-6-102(45)(A) & 67-6-202(a) PC 602 Sec. 68 – Eft. 1/1/08 Prepaid calling service – 67-6-102 PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3)
• Interstate prepaid wireless calling service	X		67-6-102(45)(A) & 67-6-202(a) PC 602 Sec. 68 – Eft. 1/1/08 Prepaid wireless calling service – 67-6-102 PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3)
• Interstate private communications service	X		Private communication service 67-6-102(31) 67-6-102(34)(F)(iii) & 67-6-202(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and 0% local tax rate on interstate business and applies general local tax rate.
• Interstate value-added non-voice data service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and 0% local tax rate on interstate business and applies general local tax rate.

	Taxable	Exempt	Statute/Rule Cite
• Interstate residential telecommunications service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals special 1.5% local tax rate on interstate residential and applies general local tax rate.
• Intrastate 800 service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Intrastate 900 service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Intrastate fixed wireless service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Intrastate mobile wireless service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Intrastate paging service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.

	Taxable	Exempt	Statute/Rule Cite
• Intrastate prepaid calling service	X		67-6-102(45)(A) & 67-6-202(a) PC 602 Sec. 68 – Eft. 1/1/08 Prepaid calling service – 67-6-102 PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3)
• Intrastate prepaid wireless calling service	X		67-6-102(45)(A) & 67-6-202(a) PC 602 Sec. 68 – Eft. 1/1/08 Prepaid wireless calling service – 67-6-102 PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3)
• Intrastate private communications service	X		Private communication service 67-6-102(31) 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Intrastate value-added non-voice data service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Intrastate residential telecommunications service	X		NA, 67-6-102(34)(F)(iii) & 67-6-205(a) PC 602 Sec. 75 – Eft. 1/1/08 67-6-205(c)(3) PC 602 Sec. 164 – Eft. 7/1/09 67-6-702(g) - Repeals 2.5% local tax rate on intrastate telecommunications services and applies general local tax rate.
• Coin-operated telephone service		X	Coin-operated teleph. service 67-6-102(11) 67-6-329(c)(1)
• Pay telephone service			NA
• Local Service as defined by _____(state)			NA