

Retailers' Information

STATE and LOCAL
SALES, USE and
HOTEL
OCCUPANCY TAX

PUBLIC
TRANSPORTATION
ASSISTANCE FUND
TAXES and FEES

VEHICLE RENTAL
TAX



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CUSTOMER SERVICES & TAXPAYER ASSISTANCE

● General Information

Taxpayer Service and Information Center(717) 787-1064
FACT & Information Line1-888-PATAXES (728-2937)
Internetwww.revenue.state.pa.us
Service for Taxpayers with Special Hearing
and/or Speaking Needs (TT only)1-800-447-3020

● Electronic Filing

General Information1-800-892-9816
E-TIDESwww.etides.state.pa.us

● Forms Ordering

24-hour Forms Ordering Message Service1-800-362-2050
Taxpayers may also request tax forms and specific statutory refer-
ences listed in this booklet by writing to:

PA Department of Revenue
Tax Forms Service Unit
711 Gibson Blvd.
Harrisburg, PA 17104-3200

Rulings and Regulationswww.pacode.com

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1. PERSONS REQUIRED TO BE LICENSED

a. Sales, Use and Hotel Occupancy (61 Pa Code §34.1)

Every person, association, fiduciary, partnership, corporation, or other entity making taxable sales of tangible personal property or services must obtain a Sales Tax license. Sales include leasing or renting of tangible personal property and the rental of hotel or motel rooms. Failure to be licensed may subject the seller to a fine. Entities which make taxable purchases from nonregistered vendors should report tax directly to the Department.

b. Public Transportation Assistance Fund Taxes and Fees (PTA)

Every person, association, fiduciary, partnership, corporation, or other entity selling new tires for highway use, or renting, or leasing of motor vehicles must obtain a separate license. Failure to do so may subject the seller to a fine. Entities leasing motor vehicles from nonregistered vendors should report tax directly to the Department.

2. HOW TO OBTAIN A LICENSE

Prior to making taxable sales, rentals, or leases, you must apply for a license with the PA Department of Revenue, Dept. 280901, Harrisburg, PA 17128-0901. Application forms are available at any of the Department's district offices listed on page 39, or on the Department's Web site at www.revenue.state.pa.us.

Registration for Sales, Use and Hotel Occupancy Tax, Public Transportation Assistance Fund Taxes and Fees, and Vehicle Rental Tax can be done by completing a paper PA Enterprise Registration Form (PA-100) or by registering online using the PA Open for Business Web site at www.paopen4business.state.pa.us. To obtain paper registration forms (PA-100) and instructions, telephone the toll-free FACT & Information Line at 1-888-PATAXES (1-888-728-2937); download the form from the Internet at www.revenue.state.pa.us or contact the Taxpayer Service & Information Center at (717) 787-1064; Service for Taxpayers with Special Hearing and/or Speaking Needs 1-800-447-3020 (TT only).

If more than one place of business is maintained in Pennsylvania, a license will be issued for each location. All applicants must have filed all required PA tax returns and paid all PA taxes or the license will not be issued or renewed. Sales Tax licenses must be renewed every five years.

3. COLLECTION OF TAX

Taxes and fees must be collected at the time of sale, unless the sale is on credit. Taxes and fees on credit sales must be collected within thirty (30) days of date of sale. A seller is liable for reporting and remitting taxes and fees with the tax return covering the period in which either a taxable sale was made, or the tax or fee should have been collected. The seller may be assessed for failure to collect taxes and fees, plus charges for appropriate interest and penalties.

3a. PAYMENT OF TAXES AND FEES ON VEHICLES (61 Pa Code §31.41, et. seq.)

Sales Tax is due and payable at the time of application for Certificate of Title or Registration upon the sale or use of a motor vehicle, trailer, or semi-trailer. The lease or rental of a motor vehicle

is subject to Sales Tax and the PTA Tax or Fee. Report these taxes and fees on the appropriate return which must be filed with the PA Department of Revenue. (See Category 26.)

4. SALES TAX PURCHASE PRICE (61 Pa Code §33.2)

Tax is to be collected on the full purchase price without deduction of charges for labor, shipping, handling, delivery, or installation. Separately stated charges for returnable containers are not subject to tax.

5. TAX RATE

The six (6) percent state Sales Tax is to be collected on every separate taxable sale in accordance with the tax table on page 37. On taxable sales originating in a city or county that has imposed a local tax, a separate one (1) percent local Sales and Use Tax is imposed. See chart on page 37. Rates for Public Transportation Assistance Fund Taxes due on the lease of a motor vehicle are shown on page 38.

6. TAX RETURNS (61 Pa Code §34.3)

The Department provides Sales Tax and PTA Tax licensees with coupon booklets containing a coupon return for each reporting period within a calendar year. Separate coupon returns are provided for PTA Taxes and Fees and for Sales Tax. State and local Sales Taxes are combined on the Sales Tax coupon return. Vehicle Rental Tax returns will be provided to appropriate licensees. No licensee shall be excused for failure to report and pay the tax because a return was not received. Tax returns mailed by the taxpayer will be considered to have been timely filed if the envelope transmitting the return received by the Department is postmarked by the U.S. Postal Service on, or prior to, the final day on which the return is due. If a preprinted return is not available, obtain a replacement return from any local district office or call the Forms Ordering phone number listed on page 1. A return must be filed for every reporting period, even if no tax is due.

MONTHLY RETURNS

Monthly returns are due the 20th day of the month which follows the month in which the tax was collected.

QUARTERLY RETURNS

Quarterly returns are due:

| Period | Due |
|--------------------|------------|
| January - March | April 20 |
| April - June | July 20 |
| July - September | October 20 |
| October - December | January 20 |

SEMI-ANNUAL RETURNS

Semi-annual returns are due:

| Period | Due |
|-------------------|-------------|
| First Six Months | August 20 |
| Second Six Months | February 20 |

FILE ELECTRONICALLY: E-TIDES INTERNET FILING

The Electronic Tax Information and Data Exchange System (e-TIDES), is an Internet-based business tax filing system, which is available free of charge for filing Sales, Use and Hotel Occupancy Tax, Employer Withholding Tax, Liquid Fuels and Fuels Tax, and Unemployment Compensation.

- **Safe:** The site and your data are secure.
- **Easy:** Register online to activate your e-TIDES account. There is a two-step registration process. First, register to obtain an electronic signature, and then register your enterprise for electronic filing.
- **Convenient:** File your returns and make payments together, or you can file returns and payments separately. Pay electronically either using Automated Clearing House (ACH) Debit or ACH Credit or credit card.
- **Efficient:** E-TIDES allows you to import data from standard business software. The import specifications provide instructions to accommodate multiple enterprise registrations, tax filings, and payments.
- **Customer Driven:** You can approve multiple individuals to file returns and/or payments within or outside your business.
- **Prompt:** Register online for Electronic Funds Transfer (EFT). Access ACH reporting instructions online.



www.etides.state.pa.us

REMITTANCE OF TAX PAYMENTS BY ELECTRONIC FUNDS TRANSFER (EFT)

By regulation, the PA Departments of Treasury and Revenue have implemented a program enabling taxpayers to remit tax payments through Electronic Funds Transfer (EFT). This regulation requires participation of taxpayers remitting a payment of \$20,000 or more. Failure to comply with the EFT remittance requirements may result in an assessment of a penalty equal to three (3) percent of the total tax due, not to exceed \$500. The penalty may be imposed on all payments of \$20,000 or more that are not presented to the Department of Revenue by an **approved** payment method. If a business does not meet the \$20,000 threshold, it may voluntarily request participation in the program.

All tax documents are still required to be filed even though the payments are made through EFT.

EFT Requirement: If you meet the \$20,000 payment threshold, you are required to remit your payment electronically.

EFT Registration: Prior to enrolling for EFT, a business/enterprise must first register with the Department of Revenue for taxes and services administered by the Department. Registration information is provided on page 3 of this booklet in the **How to Obtain a License** section. To enroll for EFT, register online through the Electronic Tax Information and Data Exchange System (e-TIDES) at www.etides.state.pa.us. If you do not have Internet capability, an

EFT Authorization Agreement (REV-331A) form can be faxed or mailed to you by calling 1-800-362-2050.

Electronic Payment Methods: Taxpayers can choose one of the following electronic methods: Automated Clearing House (ACH) Debit, Automated Clearing House (ACH) Credit, or credit card. A convenience fee, which is based on the tax due, will be charged by the vendor for processing the credit card transaction. Credit card payments can be made by telephone or over the Internet. Visit the Department's Web site at www.revenue.state.pa.us for more information.

DISCOUNT

A discount of one (1) percent of the state and local Sales Tax collected may be deducted if the return, together with full remittance less proper discount, is filed on or before the due date. The discount will be denied for any payment over \$20,000 not remitted by EFT. See Page 4, Section 6 for details. The one (1) percent discount also applies to PTA Taxes and Fees and Vehicle Rental Tax.

LATE FILING

No discount is granted on late filed returns. Interest and additions are to be added to late returns as follows:

Interest: Effective January 1st of each year, the interest rate will be equal to the rate of interest established by the Secretary of Treasury of the United States. To obtain the appropriate interest rate, contact any Department of Revenue district office listed on page 39. For any late payment of tax, interest is calculated on a daily basis using the following formula:

Interest = TAX x DAYS LATE x DAILY INTEREST RATE

NOTE: The daily interest rate is derived by dividing the annual interest rate by 365 days.

Additions: For failure to file any return by the due date, there is an addition of five (5) percent of the tax due for each month or fraction of a month a proper return for the period remains unfiled, up to a maximum of 25 percent of the amount of tax for the period. In no case shall the addition be less than \$2.

NOTE: If the proper tax, interest, and additions are not remitted, an assessment will be made by the Department.

USE TAX

Use Tax due by all Sales Tax licensees must be reported and paid on its Sales, Use and Hotel Occupancy Tax Return. No discount is allowed on Use Tax reported. Use Tax is due upon the purchase price of any taxable tangible personal property or services on which no equivalent amount of Sales Tax has been paid. The tax must be reported and paid with the first tax return filed following the first taxable use of the property or service. Use Tax due by nonlicensees must be reported and paid with form **PA-1, Use Tax Return**, within the first 20 days of the month following the month of the first taxable use in Pennsylvania.

PTA TAXES AND FEES

If the PTA Taxes or Fees have not been paid to a vendor, PTA licensees should report these taxes on Line 7 of the **PTA Taxes and Fees Return (PA-4)**.

7. HOTEL OCCUPANCY TAX (61 Pa Code §38.1, 38.2, 38.3)

A six (6) percent tax is imposed upon the rent paid for the occupancy of a room or rooms in a hotel within the Commonwealth. The term *hotel* is defined as a building or buildings in which the public may, for a consideration, obtain sleeping accommodations. The term *hotel* shall not include any charitable, educational, or religious summer camp for children, hospital, or nursing home. An additional one (1) percent local Hotel Occupancy Tax is imposed on the occupancy of rooms in hotels within a county or city which imposes a local tax. (See page 12.) The six (6) percent and one (1) percent Hotel Occupancy Taxes are in addition to any other room rental taxes imposed.

PERMANENT RESIDENCE

After the completion of 30 consecutive days involving an occupancy of a room or rooms in a hotel, an occupant is considered to be a permanent resident and is not required to pay Hotel Occupancy Tax.

The occupancy of a room or rooms by an ambassador, minister, or other diplomatic representative of a foreign government properly accredited by the U.S. Government is not subject to tax. The occupancy of a room or rooms by employees or representatives of the U.S. Government is subject to tax unless the employee is on official business and provides the required supervisory approved documentation.

8. TAX EXEMPT SALES

The following sales are not subject to tax:

The services of repairing, altering, mending, pressing, fitting, dyeing, laundering, dry cleaning, or cleaning wearing apparel including formal wear and shoes. Alterations on formal wear, when purchased in conjunction with the original formal wear purchase, are taxable.

The services of laundering or dry cleaning of wearing apparel or household goods when performed by coin operated equipment.

Residential use of steam; natural, manufactured, and bottled gas; fuel oil; electricity; basic telephone service, and subscriber line charges.

Gasoline on which Liquid Fuels or Fuel Use Tax is paid.

Wrapping supplies when use is incidental to delivery of property.

Drugs or medical supplies (See Category 16.)

Coal

Water

Wearing apparel, except formal apparel, sporting goods and clothing, and real or imitation fur articles

Newspapers of general circulation that are qualified to carry a legal advertisement

Caskets, burial vaults, and grave markers

Flags of the United States and Pennsylvania

Textbooks for use in schools

Sales to the U.S. Government

Sales to the Commonwealth and its instrumentalities or political subdivisions

Sales for resale

The transfer of property or rendition of services for **direct use** in: Dairying (61 Pa Code §32.31), Farming (61 Pa Code §32.33), Manufacturing (61 Pa Code §32.32), Mining (61 Pa Code §32.35), Printing (61 Pa Code §32.36), Processing, (61 Pa Code §32.32), and Rendering a Public Utility Service (61 Pa Code §32.34), except motor vehicles required to be registered, are subject to tax unless sold to a common carrier for direct use in rendering a public utility service.

Certain sales and services to organizations qualifying as purely public charities which hold an exemption number prefixed by the number **75**. These organizations do not qualify for exemption on purchases of materials, supplies, or equipment used in the construction, reconstruction, remodeling, repair, or maintenance of real estate, with the exception of materials and supplies used in the routine maintenance of real estate. The exemption does not apply to equipment used in performing routine maintenance of real estate, nor does the exemption apply to purchases for use in an unrelated trade or business.

8a. SALES ON WHICH NO PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES (PTA) AND FEES ARE TO BE COLLECTED

The following transactions are not subject to PTA Taxes or Fees:

New tires for highway use by a governmental entity; leases; and rentals of motor vehicles that qualify for a Sales and Use Tax exemption.

9. ADDITIONAL SERVICES SUBJECT TO TAX

Unless otherwise noted, the services described below are subject to state and local Sales Tax. The manufacturing, mining, processing, farming, dairying, and public utility exemptions do not apply to the purchase or use of any of these services except as noted below.

These services are presumed to be subject to PA Sales Tax if the delivery or benefit of the service occurs in Pennsylvania. Use Tax is due if the purchaser of the services does not pay Sales Tax to the vendor.

Pronouncements or Regulations on the services listed in A thru K have been published in the PA Bulletin. These can be obtained by calling the Forms Ordering number listed on page 1 of this booklet.

A. LOBBYING SERVICES (61 Pa Code §60.6) – any consideration paid to a lobbyist for lobbying services.

B. ADJUSTMENT, COLLECTION, AND CREDIT REPORTING SERVICES (61 Pa Code §60.10 and 60.11) – consideration paid or retained for the adjustment of accounts, the collection of accounts receivable, credit investigations, or the issuing of mercantile and consumer credit reports. However, charges for providing credit card and collection services by a central agency, debt counseling, or adjustment service for individuals, or the billing or collection of an account by local exchange telephone companies are not subject to tax.

C. SECRETARIAL AND EDITING SERVICES (61 Pa Code §60.8) – charges for secretarial and editing services. Examples include: editing, letter writing, word processing, proofreading, filing, sorting, resume writing, typing, answering services, and other secretarial duties. However, charges for court reporting or stenographic services are not subject to tax.

D. EMPLOYMENT AGENCY SERVICES (61 Pa Code §60.5) – charges for providing employment services to an employer or an employee of the type performed by an employment agency, executive placing services, or labor employment contractor. However, charges by theatrical employment agencies, motion picture casting bureaus, and services relating to the hiring of farm labor are not subject to tax.

E. HELP SUPPLY SERVICES (61 Pa Code §60.4) – charges for providing temporary or continuing help services under a contract in which the helper is supervised by the person or business needing the help, and the helper is on the payroll of the person or agency providing the help. Examples include: labor and manpower pools, employee leasing services, office help supply services, temporary help services, usher services, escort services, bartending services, modeling services, and fashion show model supply services. However, charges for services relating to the hiring of farm labor and home health care services are not subject to tax. Home health care and personal care services are exempt from tax.

F. COMPUTER SOFTWARE, HARDWARE AND RELATED TRANSACTIONS (61 Pa Code §60.19) – the tax upon computer services was repealed effective July 1, 1997.

G. DISINFECTING OR PEST CONTROL SERVICES (61 Pa Code §60.3) – charges for disinfecting, termite control, insect control, rodent control, or other pest control services. Examples include: deodorizing rest rooms; sanitizing washrooms; cleaning rest rooms; exterminating; and fumigating services. Pest control services directly used in farming, dairying, and agriculture are exempt from tax. Pest control services for horticultural and floricultural purposes remain taxable. The fumigation of agricultural commodities or containers and the spraying for gypsy moth control of trees harvested for commercial purposes are exempt from tax.

H. BUILDING MAINTENANCE OR CLEANING SERVICES (61 Pa Code §60.1) – charges for providing maintenance and cleaning services. Examples include: janitorial, maid or housekeeping services; office or interior building cleaning or maintenance services; window cleaning services; floor waxing services; lighting maintenance services, such as bulb replacement; air conditioning filter replacement; chimney and spouting cleaning services; acoustical tile cleaning services; venetian blind cleaning; building siding cleaning; cleaning and maintenance of telephone booths; and cleaning and degreasing of service stations. However, the term *building maintenance or cleaning services* does not include repairs performed on buildings and other structures. The maintenance or repair of boilers or furnaces, the painting, wallpapering or applying of other like coverings to interior walls, ceiling, or floors, and the painting of exterior buildings is exempt from tax.

I. LAWN CARE SERVICES (61 Pa Code §60.2) – charges for lawn upkeep. Examples include: fertilization, weed control, lawn mowing, shrubbery trimming, lawn thatching, and other lawn treatment services. However, charges for landscaping, sodding, and grass seeding of new lawns are not subject to tax when performed in conjunction with other lawn services.

J. SELF-STORAGE SERVICE (61 Pa Code §60.12) – taxable storage services are limited to self-storage. Self-storage is defined as providing a building, a room, or a secured area within a building with separate access provided for each purchaser of self-storage services. Specifically exempted from tax are safe deposit boxes provided by financial institutions, refrigerator or freezer units, storage in commercial warehouses, facilities for goods distribution, and lockers in public places.

K. PREMIUM CABLE SERVICES (61 Pa Code §60.9) – charges for the minimum or basic service, as well as its installation and repair, are not subject to tax. However, premium cable services are subject to tax. Premium cable services consist substantially of programming uninterrupted by paid commercial advertising; including, but not limited to: programming primarily composed of uninterrupted full length motion pictures, sporting events, pay-per view, or paid programming or live audio or radio broadcasting. Examples of taxable services include: Home Box Office, Showtime, and Cinemax.

10. CONSTRUCTION CONTRACTS (61 Pa Code §31.11 – 31.16)

Generally, construction contractors are required to pay tax on all purchases or use of tangible personal property which is to become a permanent part of real estate, in the fulfillment of a construction contract. This is true whether the contract is performed for a governmental agency, public utility, manufacturer, charitable, or other organization, person, or entity. Contractors may not claim an exemption based upon the Direct Payment Permit of its customer or any other statutory exemption to which its customer may be entitled. Contractors must pay tax on all tools, equipment, and supplies used in performing their contract services. Also see (9H) Building Maintenance or Cleaning Services.

A contractor may claim a tax exemption upon the purchase of equipment, machinery, or parts which upon installation is used directly by the purchaser in manufacturing, processing, mining, dairying, farming, or public utility operations.

Contractors also may claim a tax exemption upon the purchase of property qualifying as building machinery and equipment transferred pursuant to a construction contract performed for an exempt organization holding a current valid exemption number issued by the Department, a government entity, or a qualified business located in a Keystone Opportunity Zone. (See page 12, Section 17 for details.)

11. EXEMPTION CERTIFICATES (61 Pa Code §32.2)

Properly completed exemption certificates, which provide a valid reason for exemption and are accepted in good faith, relieve the vendor from the collection of tax.

Exemption certificates are required to substantiate all exempt sales with the exception of the following:

Sales to the federal government and its instrumentalities, and sales where delivery is required to be made outside of the Commonwealth. Documentary evidence must be retained by the seller on these transactions.

12. PETITIONS FOR REASSESSMENT OR REFUND (61 Pa Code §7.1, et. seq.)

PETITIONS FOR REASSESSMENT

Notice of Intent to file a Petition for Reassessment shall be given to the Department in letter form within 30 days of the mailing date of the Notice of Assessment. For due cause, the Department will accept an intent if filed within 90 days. The Department, upon receipt of such notice, will furnish the taxpayer with the basis of the assessment and forms for filing a petition together with instructions.

PETITIONS FOR REFUND

Where tax, interest, or penalty has been paid in error, a petition should be filed with the Board of Appeals by the person who has paid the tax. A petition describing in reasonable detail the basis and amount of the claim should be presented. The period for recovery is generally limited to three (3) years prior to the date on which a petition is filed. The **Petition** form, **REV-65**, can be obtained by calling the Forms Ordering number listed on page 1.

13. PROPERTY PURCHASED WITH FOOD STAMPS

The sale at retail or use of tangible personal property purchased with food stamps is exempt from tax in accordance with the Food Stamp Act of 1977, as amended.

14. VENDING MACHINE SALES

The vending machine sale of property, other than food and beverages, is taxed on each separate sale. Taxable food and beverages are taxed as follows: divide the gross receipts collected on taxable sales by 1.06 which results in the taxable sales amount. This taxable sales amount is multiplied by .06 to determine tax due. These figures should be inserted on the tax return.

15. BARBERS AND BEAUTICIANS (61 Pa Code §58.6)

Barbers and beauticians are required to pay tax on all purchases of equipment, materials, and supplies. If supplies are sold to a customer, the full six (6) percent tax shall be charged and collected. The barber or beautician may take a "TPPR" (tax paid, purchase resold) credit on the *credit* line of the Sales and Use Tax return for those purchases upon which tax was paid at the time of purchase and the item was resold. The "TPPR" block must be checked on the credit line of the tax return.

16. LOCAL SALES AND USE TAX (61 Pa Code §60.16)

A one (1) percent local Sales, Use and Hotel Occupancy tax is imposed on the sale, rental or lease, purchase, or use of tangible personal property or services within a county or city that has imposed a local tax. This local tax only applies to sales originating in or the use of taxable property or services in a county or city that has imposed the tax. Sales of property delivered to an out-of-state location is not subject to the local tax. Vendors may voluntarily col-

lect the local tax to relieve purchasers of the responsibility to report Use Tax.

17. KEYSTONE OPPORTUNITY ZONES (73 P.S. §820.101, et. seq.)

Keystone Opportunity Zones (KOZ), Keystone Opportunity Expansion Zones (KOEZ), and Keystone Opportunity Improvement Zones (KOIZ) have been established throughout the Commonwealth to encourage investment and development in areas designated as economically distressed. Qualified businesses in a KOZ/KOEZ/KOIZ have been provided a Sales Tax exemption number that must be used when making purchases of tangible personal property and services.

Qualified businesses are required to complete a **Pennsylvania Exemption Certificate (REV-1220)** with the following information:

Line 4. Purchaser is a "KOZ/KOEZ/KOIZ business holding exemption number 72-xxxxxx"; and

Line 7. Other "Property or services are being purchased for use and consumption in a KOZ/KOEZ/KOIZ."

LISTING OF TAXABLE AND EXEMPT PROPERTY

T – TAXABLE

NT – NONTAXABLE

* – INDICATES NEW ITEM, CHANGE, OR CLARIFICATION

1 Books and Stationery

Tax is imposed on books, stationery and stationery supplies, including Bibles and religious publications sold by religious groups.

T – Bibles

T – Comic books

T – Crossword, game books

T – Dictionaries

T – Greeting Cards

T – Instruction books for needle-craft, embroidery, knitting, etc.

NT – Mail order catalogues

NT – Newspapers of general circulation qualified to carry a legal advertisement

T – Periodicals and magazines not purchased by subscription

NT – Periodicals and magazines purchased by subscription

T – School supplies, except when sold directly to a school district or nonprofit educational institution

NT – Textbooks, when sold by a school or an authorized book store

2 Business Supplies and Equipment

Generally, sales of business supplies and equipment used in construction, repair, etc., of real estate are taxable.

T – Amusement and record playing devices

T – Building materials, supplies, and equipment used in construction, repair, etc., of real estate

T – Business forms such as invoices, order books, etc.

T – Cash register receipt paper

T – Computer software, canned

NT – Direct mail advertising materials, including calendars, matchbooks, etc.

T – Display cases and merchandising equipment

NT – Dry ice, when sold for internal packaging with the sale of property to others

T – Fans

- T – Signs, circulars, show cards and posters
- T – Vending machines and equipment
- NT – Wrapping supplies used in connection with the sale of products

3 Clothing and Accessories

Generally, clothing is nontaxable except the following: (1) Formal day or evening apparel; (2) Articles made of real, imitation, or synthetic fur, where the fur is more than three times the value of the next most valuable component material; and (3) Sporting goods and clothing normally worn or used when engaged in sports (See Category 23).

- T – Accessories and ornamental wear
- NT – Aprons
- NT – Belts and suspenders
- NT – Boots
- T – Bridal apparel and accessories
- T – Corsages and boutonnieres
- T – Costumes – Halloween, Christmas, etc.
- NT – Dress shields
- *T – Formal clothing, including mother of the bride and flower girl dresses.
- T – Fur, articles made of fur on hide or pelt, or any material imitative of fur, and articles of which fur, real, imitation, or synthetic, is the component material of chief value; and fur trimmed articles, if the value of fur is more than three times the value of the next most valuable component material. Felt, wool, or fabric is not taxable unless it resembles fur on the hide.
- NT – Garters and garter belts
- NT – Girdles
- T – Gloves, baseball, golf, racquet, etc.
- NT – Gloves, cloth, leather, kid
- T – Gloves, sheepskin, fur, rubber
- NT – Gym suits
- *T – Handkerchiefs
- NT – Headwear and millinery, all types
- NT – Hosiery, pantyhose, and peds
- NT – Leotards and tights
- NT – Leather wearing apparel
- NT – Lingerie
- NT – Neckwear, ties
- NT – Nightgowns
- T – Prom dresses
- NT – Rainwear
- NT – Receiving blankets
- NT – Repairing of wearing apparel

- T – Safety clothing – (See Category 17)
- NT – Scarves, for headwear and neckwear
- NT – Scout uniforms and camp clothes
 - T – Sheepskin coats
- NT – Stockings, including support-hose
- NT – Suspenders
 - T – Tuxedos
 - T – Umbrellas
- NT – Underclothing
- NT – Work clothes, work uniforms
- NT – Yard goods (to make clothing)

4 **Cosmetics and Toilet Goods**

- T – After shave creams, lotions, powders
- T – Antiperspirants
- T – Aromatherapy products (Candles, oils, washes, etc.)
- T – Atomizers containing perfume and other liquids
- T – Bath milks, oils, powders, salts, tablets, crystals, etc.
- T – Bath and shower gels, and body shampoos
- T – Bleach creams and lotions
- T – Blush, rouges
- T – Body lotion and creams
- T – Breath fresheners and breath sprays
- T – Bubble bath preparations
- T – Cocoa butter, if advertised or labeled for toilet purposes
- T – Colognes
- T – Compacts containing blush or powder, compact refills
- T – Cosmetics
- T – Creams, protective (having cosmetic claims or use as skin creams, antiperspirants)
- T – Creams, cleansing, beauty or cold
- T – Cuticle softeners and removers
- T – Deodorants (even though having a medicinal or curative value, if advertised or labeled for use as a body deodorant)
- T – Deodorants (for use in closets, bureau drawers, etc., for imparting fragrance to clothing)
- NT – Deodorants, colostomy
 - T – Dusting powders
 - T – Essences and extracts, perfume
 - T – Eyebrow pencils
 - T – Eyelash mascara and eyelash and brow dyes
 - T – Eye shadows, eyeliner

- T – Face lotions, facial oils, face creams
- T – Face packs
- T – Face powders, in loose or cake and liquid form
- T – Floral essences
- T – Foundation makeup
- T – Freckle removers, vanishing creams
- T – Hair conditioners and rinses
- T – Hairdressings, lotions, tonics, and pomades (regardless of whether they are colored or scented)
- T – Hair dyes, colorings, tints, rinses, and bleaches
- T – Hair gels and mousse
- T – Hair oils
- T – Hair removers
- NT – Hair restorative medications
- T – Hairsprays
- T – Hair straighteners
- T – Hand lotions and creams
- T – Lip balm and ointments
- T – Lipsticks, lipstick refills, liquid lip color, lip liner, and lip gloss
- T – Lotions, cleansing and beauty
- T – Manicure preparations and kits
- T – Mask preparations
- T – Massage creams
- T – Makeup remover
- T – Mouthwashes
- T – Mustache wax
- T – Nail bleaches
- T – Nail polish removers
- T – Nail polishes, nail lacquers, nail enamel
- T – Perfumes and perfume ingredient kits
- T – Perfume novelties, containing perfume
- T – Permanent waving creams, lotions, neutralizer, and kits
- T – Powder bases (liquid, cream, and pressed)
- T – Sachets containing powder or aroma producing materials
- T – Scalp lotions, which are used or intended for use as a treatment for dry or oily hair
- T – Shampoos
- T – Shaving preparations, creams, lotions, powders, including medicated preparations
- T – Skin balms, bleaches, creams, fresheners, lotions, oils tonics, or whiteners
- T – Sun allergy cream

- T – Sunburn preventives - suntan creams, lotions, oils, sunblock, etc.
- NT – Sunburn treatment, lotions or creams
- T – Talcum powder
- T – Toothbrush, electric
- NT – Toothbrush, toothpaste, tooth cleaners, dental floss, and replacement brushes for electric toothbrush
- T – Water Piks
- T – Wave set, paste, powder, or lotion
- T – Wrinkle removing and concealing preparations

5 Farming Supplies and Equipment

The tax is not imposed upon the sale of property to a farmer to be used or consumed **directly** in the business of producing agricultural products. Home gardening is not considered *farming*. See **REV-1729, Farming Information**, for additional information.

- NT – Artificial breeding equipment and supplies
- T – Building supplies and materials used to build and repair barns, sheds, coops, etc.
- NT – Cleaners and disinfectants used in cleaning milking equipment and to sterilize milk cans to prevent spoilage. (Property used for general farm cleaning and maintenance is taxable)
- NT – Equipment used to extract a product from productive animals or from the soil, such as harvesters, combines, binders, forage blowers, milking equipment, egg collecting equipment, corn shuckers, threshers, manure handling equipment
- NT – Equipment such as barn shovels, ensilage forks, wheelbarrows and feed carts
- NT – Feed and feed additives for productive animals
- NT – Fencing, portable when used directly for farm use
 - T – Fencing, including gates, which become a permanent part of realty
- NT – Fertilizer and chemical additives to be added to soil
 - T – Fire prevention and safety equipment
- NT – Fuel for use in heating poultry brooder and greenhouses
- NT – Fumigation services upon agricultural commodities or containers used for agricultural commodities
 - T – Greenhouses and mushroom houses (if permanently installed to the real estate)
- NT – Grooming materials, equipment, and supplies when necessary for the health of productive animals
- NT – Harnesses used to control productive animals on the farm
- NT – Ice

- NT – Livestock equipment to dispense chemicals, medicines, and feed additives
- NT – Livestock feeding equipment such as tubs, buckets, cans, etc., feed scoops, and portable watering devices
- T – Maintenance facilities including tools, machinery and equipment to maintain machinery, equipment or building property, such as chain hoists, tire spreaders, drills, sanders, lumber, nails, wrenches, brooms, welding equipment, paint brushes and sprayers
- NT – Milk strainers and strainer discs and towels (dispensers to store and dispense the discs are taxable)
- T – Motor vehicles, if required to be licensed by the Dept. of Transportation
- NT – Pest control services for agricultural purposes
- NT – Property which becomes an ingredient or constituent of a farm product or is consumed by productive animals or plant growth, such as seeds, fertilizer, chemical additives, etc., and property such as seeders, planters, plows, harrows, cultivators, sprayers, and similar equipment used to till soil, plant, seed, and care for productive plants.
- NT – Property used to handle, store, or preserve farm products or productive animals on farm premises such as chemicals, grooming equipment (dehorners, debeakers, hoof trimmers, calf weaners, etc.)
- T – Property used to transport or convey the farm product after the final farming operation
- T – Refrigeration or cooling equipment used to store farm products
- NT – Replacement parts such as tires, motors, belts, cutting edges, air filters, gears, and similar replacement parts installed on exempt equipment. Motor fuels, lubricants, compressed air, distilled water, abrasives, and similar supplies when used in operating exempt machinery are not taxable. Tools and equipment to apply parts and supplies are taxable.
- NT – Seeds
- NT – Silos
- T – Water heater for cleaning dairy equipment and supplies
- NT – Water pump for farm use
- NT – Wrapping supplies and containers which are non-returnable to deliver self-produced farm products.

6 Flowers, Seeds, Fertilizers, etc.

The tax is imposed upon the sale of property which is purchased by persons not engaged in the business of farming.

- T – Fertilizer, sprays, insecticides

- T – Gardening supplies
- T – Seeds and bulbs
- T – Vegetable plants, flowers, and trees
- NT – Vegetable seeds, vegetable plants, and fruit trees purchased with food stamps

7 Food and Beverages Sold From a Caterer or Establishment Serving Ready-to-Eat Food

Generally, tax is imposed on food and beverages for consumption on or off the premises, or on a *take-out* or *to-go* basis, or delivered to the purchaser or consumer, when purchased from a caterer or an eating establishment from which ready-to-eat foods and beverages are sold, such as a restaurant, cafe, lunch counter, private or social club, tavern, dining car, hotel, night club, fast food operation, pizzeria, fair, carnival, lunch cart, ice cream stand, snack bar, lunch truck, cafeteria, employee cafeteria, theatre, stadium, arena, amusement park, juice stand, carry-out shop, coffee shop, popcorn stand, and other establishments, whether mobile or immobile.

- NT – Alcohol, malt or brewed beverages, and wines.
Tax is paid at time of purchase from a Liquor Control Board store or licensed malt beverage distributor.
- NT – Candy and gum
- T – All food and beverages, in any quantity, including both food and beverages prepared on the premises, and prepackaged food and beverages.
- T – Food supplements and substitutes
- NT – Ice
- T – Nonalcoholic beverages

8 Food and Beverages Sold From Other Than a Caterer or Establishment Selling Ready-to-Eat Food

- NT – Bitters, grenadine, and noncarbonated cocktail mixes
- NT – Candy and gum
- NT – Deli items such as meats and cheeses, potato salad, macaroni salad, etc.
- NT – Food, fruit drinks, soft drinks, and sandwiches purchased with food stamps
- *NT – Food supplements in any form
- NT – Fruit drinks, noncarbonated or reconstituted, containing at least 25% natural fruit juice
- T – Fruit drinks, noncarbonated or reconstituted, containing less than 25% natural fruit juice
- NT – Ice
- T – Nonalcoholic beverages
- T – Soft drinks, bottled and nonbottled (including soft drink mixes and powder, liquid or tablet form)

- NT – Tea, all forms including liquid and powdered tea
- NT – Sweeteners, artificial
- NT – Water, including nonflavored mineral water
- T – Water, flavored mineral

A vending machine, delicatessen, grocery store, supermarket, farmers market, bakery, donut shop, pastry shop, or convenience store selling the following items, whether sold for consumption on or off the premises or on a *take-out* or *to-go* basis, or delivered is considered to be an eating establishment with respect to the sale of the following items:

- T – Brewed coffee
- T – Hot beverages
- T – Hot food items
- T – Hot soup
- T – Hot pizza
- T – Ice cream, yogurt, and other ice based products when hand dipped or hand served
- T – Meals - not including prepackaged frozen meals
- T – Salad bars, self-service
- T – Sandwiches
- T – Soft drinks

9 Hair Goods and Notions

Generally, hair goods are taxable unless the item qualifies as clothing.

- T – Hair goods and notions, such as barrettes, hair pins, hair nets, curlers, clips, hair bow holders, combs, brushes, chignons, bandeaux
- T – Shower caps
- T – Wigs and toupees (the service of cleaning, styling, etc., also is taxable)

10 Hobby Supplies, Toys, Games, Radios, Recorders, etc.

- T – Baseball, football cards, etc.
- T – Bicycles and parts
- T – Boats and equipment
- T – Computer games and equipment
- T – Games
- T – Hobby supplies
- T – Musical instruments and sheet music
- T – Photographic and projection equipment and supplies
- T – Photographic services, film developing, printing, processing, mounting, coloring, etc.
- T – Pocket knives
- T – Radios, TV sets, receiving equipment

- T – Sound players, recorders, components and accessories, records, compact discs
- T – Tape recorders and tapes
- T – Toys
- T – Video cassettes, recorders, and cameras

11 Home Sewing, Millinery and Craft Supplies

Goods and items which are to become a component part of clothing are not taxable. Goods and items which become a component of articles other than clothing, such as formal wear and crafts, are taxable. Equipment and supplies used in sewing are taxable. Clothing is defined as articles designed for everyday wear.

- T – Artificial flowers
- NT – Buckles for clothing
- T – Buckles for articles other than clothing
- NT – Buttons for clothing
- T – Buttons for articles other than clothing
- *T – Dress forms
- *NT – Dress patterns
- NT – Fabrics for clothing
- T – Fabrics for articles other than clothing
- NT – Dye, clothing fabric
- NT – Elastics for clothing
- T – Elastics for articles other than clothing
- T – Embroidery hoops
- NT – Hooks and eyes for clothing
- T – Hooks and eyes for articles other than clothing
- NT – Knitting yarn for clothing
- T – Knitting yarn for articles other than clothing
- *NT – Laces, ribbons, edgings, trimmings for clothing
- T – Laces, ribbons, edgings, trimmings for articles other than clothing
- T – Needle-craft instruction books
- T – Needles
- T – Rug yarns
- T – Scissors
- T – Sewing kits
- NT – Shoulder pads
- T – Tape measures
- T – Thimbles
- NT – Thread for clothing
- T – Thread for articles other than clothing
- NT – Yard goods for clothing

- T – Yard goods for articles other than clothing
- T – Yarn holders
- NT – Zippers for clothing
- T – Zippers for articles other than clothing

12 Household Goods and Supplies

- T – Air fresheners
- T – Ant traps
- T – Basin stoppers
- T – Batteries
- T – Bedding
- T – Books
- T – Boot caddy
- T – Brooms
- T – Buckets
- T – Candles
- T – Charcoal
- T – Cloth dish towels
- T – Cloth hand and bath towels
- T – Cloth laundry bags
- T – Clothesline
- T – Clothespins
- T – Coat hangers
- T – Cookware, pots and pans
- T – Cutlery
- T – Decorations
- T – Dinnerware
- T – Dishpans
- T – Dispensers
- T – Door mat
- T – Drinking glasses
- T – Easter egg color/paint
- T – Extension cords
- T – Filters, disposable air
- T – Fire extinguishers
- T – Fly swatters
- T – Fly tapes
- T – Furnishings, appliances, fittings, ornaments, furniture, equipment, and accessories. Furnishings including bedding, rugs, lamps, hardware, electrical goods, mirrors, pillows, scarves for furniture, book-ends, clocks, glassware, crockery, silverware, flatware, and other household wares.
- T – Fuses

- T - Glue
- T - Greeting cards
- T - Grill utensils, scrapers
- T - Grill replacement parts
- T - Hardware and tools
- T - Household linens, blankets
- T - Insecticide sprays
- T - Ironing board and covers
- T - Jars for canning and jar lids
- T - Light bulbs
- T - Lubricating oils
- T - Matches
- T - Metal and plastic cooking utensils and flatware
- T - Mops
- T - Moth balls
- T - Moth flakes
- T - Mouse traps
- T - Needles
- T - Notebooks
- T - Oilcloth
- T - Paints, brushes, and painting equipment
- T - Paint removers
- T - Plants, vegetable and flower (see Category 6)
- T - Playing cards
- T - Polishing cloths
- T - Refrigerator deodorants
- T - Rubber gloves
- T - Rug shampoo applicators
- T - Salt, water softeners
- T - Sandpaper
- T - Scrub brushes
- T - Seeds, vegetable and flower (see Category 6)
- T - Shoe brushes
- T - Sponges
- T - Squeegee scraper
- T - Stationery
- T - Static control spray, sheets
- T - Thermometers
- T - Thimbles
- T - Tie racks
- T - Toothpicks
- T - Turpentine and paint thinner
- T - Vacuum bottles

- T – Vacuum cleaner bags, disposable
- T – Vacuum cleaner parts
- T – Ventilating fans and equipment
- T – Water filters, replacement
- T – Wax applicators
- T – Wax paraffin

A Soaps and Detergents

- T – Bleaches
- T – Bluing
- T – Borax
- T – Cleaner, septic tank, hand, oven, toilet bowl, or tile
- T – Cleansers
- T – Detergents
- T – Drain opener
- T – Dry cleaning kits
- T – Pre-soaks
- T – Rug shampoo
- T – Soaps, scented and unscented
- T – Softeners (fabric)
- T – Spot removers
- T – Starch
- T – Whiteners

B Cleaning and Polishing Preparations

- T – Car cleaners and waxes
- T – Glass cleaner
- T – Polishes, floor, furniture, silver and similar items
- T – Removers, rust or wax
- T – Scouring pads
- T – Steel wool

C Paper Goods

- T – Cups, paper, plastic or styrene
- NT – Disposable diapers and incontinence products
- T – Drop cloths, paper and plastic
- T – Facial tissue
- T – Filters, coffee
- T – Napkins
- T – Place mats
- T – Plates, paper, plastic, or styrofoam
- NT – Sanitary napkins, tampons, or similar items used for feminine hygiene

- T – Shelf paper, liners
- T – Straws
- T – Tablecloths
- NT – Toilet tissue
- T – Towels
- NT – Wet-wipes

D Wrapping Supplies

- T – Aluminum foil
- T – Food bags
- T – Plastic wraps
- T – Tape, masking, scotch, plastic, freezer, duct
- T – Trash bags, paper and plastic
- T – Twine
- T – Wax paper
- T – Wrapping paper, including gift wrapping, ribbons, etc.

13 Infant Supplies

- T – Accessories, nursing bottles, nipples, teething beads, teethers
- NT – Bibs
- T – Car seats, infant
- T – Crib blankets
- T – Diaper bags
- NT – Diaper pins
- NT – Diapers, cloth and disposable
- NT – Diaper Service
- T – Liners, (nursing bottles)
- *T – Receiving blankets for infants
- NT – Rubber pants

14 Jewelry

- T – Earring backs
- T – Jewelry, although a religious symbol is incorporated
- T – Ornaments and pins for hats and dresses

15 Luggage, Handbags, Carrying Bags, Wallets, etc.

- T – Bags, carrying, athletic, book, etc.
- T – Handbags, pocketbooks and purses
- T – Knitting bags

- T – Leather goods, except clothing
- T – Luggage, briefcases
- T – Wallets and billfolds

16 Medicine, Drugs and Medical Supplies; Prosthetic and Therapeutic Devices

The tax is not imposed on prescription or nonprescription medicines and drugs or medical supplies, crutches, and wheelchairs for the use of people with disabilities, artificial limbs, artificial eyes, and artificial hearing devices, when designed to be worn on the person of the purchaser or user, false teeth and materials used by a dentist in dental treatment, eyeglasses, when especially designed or prescribed by an ophthalmologist, oculist or optometrist for the personal use of the owner or purchaser, and artificial braces and supports designed solely for the use of people with disabilities, or any other therapeutic, prosthetic or artificial device designed for the use of a particular individual to correct or alleviate a physical incapacity, including, but not limited to, hospital beds, iron lungs, and kidney machines.

- T – Acne cleaners and acne pads
- NT – Acne treatments, lotions, creams
- T – Adhesive removers
- NT – Adhesives used for medical treatment
- T – Air cleaners and electrostatic machines
- NT – Alcohol, rubbing
- NT – Analgesics
- NT – Antacids
- NT – Antiseptics, for external use only
- NT – Applicators (See "Cotton applicators")
- NT – Arch supports
- NT – Arm slings
- NT – Artificial eyes
- NT – Artificial limbs
- NT – Aspirin
- T – Autoclave
- NT – Automobile accessories, when noted by the Department of Transportation upon the motor vehicle operator's license of the purchaser that such accessories are necessary, and when charges for accessories are stated separately by the vendor on the sales invoice.
- NT – Automobile wheelchair lifts
- T – Baby powder
- NT – Bandages, dressings, gauze, and cotton
- T – Bath tub and bathroom safety devices
- T – Batteries, unless purchased from a medical supply house
- T – Bed boards
- NT – Bed drain bags

- NT – Bed pans
- NT – Bed trapeze bars
- NT – Benzoin
 - T – Bidet toilet seats
 - T – Blankets
 - T – Blood agar plates
- NT – Blood glucose monitors used to treat diabetes (therapeutic devices)
- NT – Blood pack units
 - T – Blood pressure testing apparatus
- NT – Bone pins
- NT – Braces and supports worn on the body to correct or alleviate a physical incapacity
- NT – Braille teaching texts
 - T – Breast pumps
- NT – Breathing units, intermittent positive pressure
- NT – Burn ointment and lotion
- NT – Calamine lotion
- NT – Canes
- NT – Cardiac emergency kit
- NT – Cardiac pacemakers and electrodes
- NT – Castor oil
- NT – Catheters and accessories
 - T – Chemical agents and related supplies for analysis of patients' specimens
- NT – Cod liver oil
- NT – Colostomy appliances
- NT – Colostomy deodorants
- NT – Commodes, chair bedside
- NT – Commode seats, elevated for use by incapacitated persons
- *NT – Contact lenses, and wetting solutions
 - *T – Contact lenses cleaning solutions
- NT – Corn pads and plasters for the removal of corns
- NT – Cotton applicators, cotton rolls, cotton balls and cotton swabs
- NT – Cough and cold items, cough drops, cough syrups
- NT – Crutches
- NT – Crutch pads
- *NT – Defibrillators
 - T – Dehumidifiers
- NT – Dental floss
- NT – Dental materials used in dental treatment, including x-ray film, cotton, impression and materials

- T – Dentist chair
- NT – Dentist drills, disposable
- NT – Dentist materials which are transferred to the patient, including dentures, fillings, crowns, inlays, bridges and lingual or palatal bars
- T – Dentist replacement burs, drills, reusable
- NT – Denture products, including denture cleaners and adhesives
- T – Deodorants, personal and room
- T – Diagnostic equipment
- T – Diagnostic glassware and diagnostic testing materials
- NT – Dialysis machines
- NT – Diathermy machines
- *NT – Dietary supplements and substitutes, in any form
- NT – Diet pills
- T – Disinfectants
- NT – Drapes, paper
- T – Ear plugs
- T – EKG mounts and EKG paper
- NT – Elastic bandages and braces
- T – Electrocardiocorder
- NT – Emesis basins or pans
- NT – Epsom salts
- T – Esophageal dilator
- T – Eucalyptus oil
- NT – Examining table paper
- T – Exercise equipment, including exercise bikes and treadmill exercisers
- NT – Eye ointment
- NT – Eye pads
- NT – Eye washes
- NT – Eyeglasses, prescription
- NT – False teeth
- NT – First aid kits
- NT – Fluidic breathing assistor
- NT – Food substitutes
- NT – Foot pads, insoles, all types
- NT – Foot products for treatment of infections
- NT – Gauze
- NT – Gloves, surgical, disposable
- NT – Glycerine
- NT – Gowns, medical
- *NT – Hearing aids and batteries
- T – Heaters, portable, room

- NT – Heating pads
- NT – Hospital beds, having side rails, electric and non-electric with attachments
- NT – Hot water bottles
- T – Humidifiers
- NT – Hygienic needs, douche powder, vaginal preparations
- NT – Hydrogen peroxide
- NT – Ice bags
- NT – Ileostomy bags
- *NT – Incontinence products, including incontinence pants
- NT – Infusion pumps
- NT – Inhalation therapy equipment and equipment used to provide emergency breathing assistance
- NT – Insulin
- T – Intravenous stand
- NT – IUD devices
- T – Laboratory testing and analysis equipment and supplies
- NT – Lactose intolerance medication
- NT – Lamps, ultraviolet and infrared
- NT – Laxatives and cathartics
- NT – Lifters, patient
- NT – Lubricating jelly
- NT – Lymphedema pumps
- T – Mattresses, air
- NT – Mattresses, alternating positive pressure
- NT – Mattresses and covers for hospital beds
- T – Medical alert cards
- T – Medical alert systems
- NT – Medicine cups, disposable
- NT – Mercurochrome
- T – Microscopes
- NT – Milk of magnesia
- T – Mouthwashes
- NT – Muscle stimulator, electronic for physical therapy
- NT – Nasal cannula
- T – Nasal speculum
- T – Needle holder
- NT – Needles, disposable
- T – Needles and syringes, reusable
- NT – Orthodontic brackets
- T – Orthodontic trays
- NT – Orthopedic splints

- T – Overbed tables
- NT – Oxygen and oxygen equipment, when used for medical treatment
- NT – Pads, moist heat pad, alternating positive pressure pad, flotation pad, lambs wool pad
- NT – Paraffin bath units, standard or portable
- T – Percussors
- NT – Pet medicines
- NT – Petroleum jelly
- NT – Physical therapy equipment, when designed exclusively for use in correcting or alleviating a physical incapacity
- T – Placque remover
- T – Pore cleaners, medicated, pore strips
- NT – Postural drainage boards
- NT – Postural support chairs
- *NT – Pre-moistened wipes
- NT – Prophylactics
- NT – Protheses (mammary, malar, chin, urinary, incontinence, etc.)
- T – Pumice powder
- NT – Pump, diaphram, pressure vacuum
- T – Razor blades
- NT – Rectal preparations
- T – Safety grab bars
- NT – Sanitary napkins, tampons, and similar items
- T – Sanitizer, air
- T – Sauna baths
- T – Scissors
- T – Shaving products
- T – Sheets, cloth
- NT – Sheets, disposable
- NT – Shoe insoles, orthopedically designed
- NT – Sitz bath
- NT – Smoking deterrents, gum and patch
- T – Soaps
- NT – Specimen containers, disposable
- T – Sphygmomanometer
- T – Sphygmostat
- NT – Stair gliders for persons having a physical disability
- T – Stethoscope
- NT – Styptic pencils
- T – Suction machines and pumps
- NT – Sunburn treatment lotions or creams

- T – Sunglasses (unless prescription)
- T – Suntan lotion, sunblock
- NT – Suppositories
- T – Surgical instruments
- NT – Surgical instruments and supplies, single use disposable
- NT – Sutures
- NT – Syringes, disposable
- T – Syringes, reusable
- T – Tables, bedside
- T – Tables, examining
- T – Talcum powder
- T – Telecaption equipment
- NT – Test strips used in treatment of diabetes
- T – Testing kits, pregnancy, UTI
- T – Thermometer, medical
- NT – Thermometer covers, disposable
- NT – Tongue depressor, disposable
- NT – Toothache drops
- *NT – Toothbrushes
- *NT – Toothpaste
- NT – Tourniquets
- NT – Trachea tubes
- NT – Traction units, including bed stand, ankle, extension, pelvic or cervical units, head holder, fracture unit with trapeze bar set, weights, weight bags, pelvic lacing belt, and over door traction equipment
- NT – Tubing, intravenous
- NT – Urine drain bag
- T – Vacutainers
- NT – Vaginal diaphragms
- T – Vapona strips
- T – Vaporizers
- NT – Vitamins
- NT – Walking bars and walkers
- *NT – Wheelchairs and batteries
- T – Whirlpool baths and whirlpool pumps
- T – X-ray equipment and machines
- T – X-ray film and chemicals not used by dentists

17 Miscellaneous

- T – Antiques
- T – Bullion (gold, silver)

- NT – Caskets, burial vaults, markers, cremation urns and tombstones for human graves, including foundations
- T – Coin banks and coin holders
- T – Coins and paper money, which are not legal tender in U.S.A., are taxable on full purchase price
- T – Coins and paper money, which are legal tender in U.S.A., are taxable on amount in excess of face value
- T – Dry ice, except when sold as an internal packaging material to retailer, manufacturer, or processor
- NT – Safety equipment and devices designed and worn by production personnel employed in manufacturing, processing, mining, public utility, farming, and dairying. Examples: asbestos suits, gloves, aprons, boots, masks, helmets, goggles, and similar items
- T – Equipment and devices worn by nonproduction personnel
- T – Fencing materials
- NT – Flags of the U.S. and Commonwealth. Bunting and others are taxable.
- *T – Flags Kits, that include poles or brackets
- T – Fuel for motor vehicles, except when subject to Liquid Fuel or Fuel Use Tax
- T – Lunch kits, vacuum bottles, and replacement parts
- T – Motor vehicle repair services (including labor), accessories, parts, supplies, lubricants, and equipment
- T – Party favors
- *NT – Pony rides
- T – Religious articles
- T – Scout supplies and training manuals, except when sold to a scout troop
- T – Souvenirs
- T – Stamps, uncancelled U.S.A. stamps are taxable on amount in excess of face value
- T – Stamps, cancelled U.S.A. stamps and all foreign stamps are taxable on the full purchase price
- T – Trading stamp redemption for taxable property
- NT – Coupon books sold to individual consumers

18 **Optical Goods**

- *NT – Contact lenses, and wetting solutions
- *T – Contact lenses cleaning solutions
- *NT – Eyeglasses, prescription
- T – Magnifying glasses

- T – Opera glasses and field glasses
- T – Sunglasses (prescription sunglasses are exempt)

19 Pets

- *NT – Boarding, sitting, or walking
- T – Clippers and clipper lubricants
- T – Equipment (collars, leashes, etc.)
- NT – Flea collars, flea powder, flea and tick soap, and tick sprays
- *T – Food, including food supplements and prescription food
- T – Grooming
- NT – Medicines and medical supplies
- *T – Pet caskets and urns
- *NT – Pet cremation and burial services
- T – Sale or rental of pets
- T – Shampoo
- *NT – Veterinarian services
- *T – Vitamins

20 Religious Articles

Bibles, religious publications, and religious articles are subject to tax unless purchased by organizations qualifying as institutions of purely public charities which hold an exemption number prefixed by the number 75, and government entities.

- T – Bibles (printed, audio or electronic data)
- T – Candles used in religious worship
- T – Holy water bottles
- T – Clergy vestments and choir and altar server clothing
- T – Nativity scenes
- T – Religious statues, medals and symbols used in religious worship
- T – Religious publications sold by religious groups
- T – Rosaries
- T – Wines used in religious services

21 Restaurant Equipment and Supplies

Equipment, implements and similar property for use in the preparation and service of food is taxable.

- T – Carbonator for soda fountain operation
- NT – Carbon dioxide for soda fountain
- T – Equipment used to prepare and serve food and beverages
- T – Ice making equipment

- T – Napkins, wooden or plastic spoons, forks, straws, and similar articles for use in restaurants, vending machines, and other eating places
- T – Vending machines and equipment
- NT – Wrapping supplies, paper or plastic plates, cups, and similar articles for the delivery of food, used by restaurants or in vending machines

22 Shoes and Shoe Accessories

Generally shoes designed for everyday wear are exempt. However, shoes designed for formal wear or sporting activities are taxable.

- T – Bathing (swimming) shoes
- NT – Overshoes
- NT – Safety shoes
- T – Shoe brushes, applicators, and shoe trees
- T – Shoe clips
- NT – Shoe dye
- NT – Shoe laces
- NT – Shoe polish
- NT – Shoe repairs
- T – Shoes for baseball, bowling, football, golf, soccer, hockey, dance, etc.
- T – Shoes for formal wear, such as metallic cloth, brocade, satin, or silver leather, primarily for formal wear.
- NT – Slippers
- NT – Shoe soles and heels for shoe repair
- NT – Shower clogs
- NT – Sneakers, jogging, tennis and aerobic shoes

23 Sporting Equipment, Clothing, Supplies and Recreational Equipment

Tax is imposed on sporting and recreational equipment, clothing and supplies which are designed to be worn and are normally worn only when engaged in sports.

- T – Accessories such as ammunition belts, hip waders, and fly vests
- NT – Baseball caps and tee shirts
- T – Bathing caps
- T – Bathing suits
- T – Beach coats
- T – Bicycles, parts, accessories, and supplies
- T – Boats, pleasure boats, and equipment and parts
- NT – Bowling shirts
- T – Equipment and supplies for baseball, football, hockey, basketball, and other sports
- *T – Exercise equipment

- T – Guns and ammunition
- NT – Gym suits, outfits
- T – Helmets
- NT – Hunting coats, pants, and coveralls
- T – Hunting wear, reflective orange
- NT – Jogging outfits, running shoes
- T – Mats, floor
- T – Protective equipment, knee pads, elbow pads, forearm pads, etc.
- T – Sleeping bags
- NT – Sneakers, jogging, tennis and aerobic shoes, etc.
- NT – Snowmobile suits
- T – Uniforms, baseball, football, soccer, basketball, hockey etc.
- NT – Warm-up suits, cloth sweat suits
- T – Weights
- T – Skates, ice, roller, in-line

24 Tobacco Products

- T – Chewing tobacco, snuff
- T – Cigarettes
- T – Smoking accessories
- T – Tobacco, cigars

25 Utilities and Fuel

- NT – Coal
- NT – Coin-operated telephone charges
- T – Firelogs, processed
- *NT – Firewood, kindling, and wood pellets for residential use
- NT – Fuel oil, gas, steam, or electricity purchased for residential use
- T – Fuel oil, gas, steam, or electricity purchased for commercial use
- T – Interstate and intrastate telephone services for residential or commercial use
- NT – Basic telephone service and subscriber line charges for residential use
- T – Basic telephone service and subscriber line charges for commercial use
- T – Utilities for office or business within home

26**Tires and Motor Vehicle Leases and Rentals Subject to Public Transportation Assistance Fund Taxes and Fees (PTA) (61 Pa Code §47.19).**

The following items are subject to Public Transportation Assistance Fund Taxes or Fees as indicated below. The tax or fee is IN ADDITION TO any Sales or Use Tax which may be due. However, the Sales, Use, PTA Taxes or PTA Fees shall not be included within the tax base when imposing such taxes or fees.

| Item | PTA Tax/Fee | Exemption |
|--|---|---|
| Tires, new tires for highway use (used tires and tires for off highway use are not subject to the fee) | \$1 fee upon the sale of each new tire | (Exempt only if purchased by a government entity) |
| Rentals of Motor Vehicles (the term rental shall mean the transfer of the possession of a motor vehicle for a period of less than 30 days) | \$2 fee upon each rental day | Exempt, if lessee qualifies for Sales Tax exemption |
| Leases of Motor Vehicles (the term lease shall mean the transfer of possession of a motor vehicle for a period of 30 or more days) | Three (3) percent tax upon the total lease payment, including down payment and accelerated lease payments | Exempt, if lessee qualifies for Sales Tax exemption |

27**Vehicle Rental Tax (VRT) (61 Pa Code §47.20)**

Rental companies that have available for rental five (5) or more motor vehicles designed to carry 15 or less passengers, or a truck, trailer, or semi-trailer used in the transportation of property, other than commercial freight that is rented without a driver, are responsible for collecting an additional two (2) percent tax. This tax is imposed on the purchase price, as calculated for Sales Tax purposes, of each rental contract for a period of 29 consecutive days or less. The VRT is separate from, and in addition to, any applicable state or local Sales Tax or the \$2.00 daily PTA fees.

Rental companies may claim a refund up to the amount of tax remitted for licensing and titling fees paid to the Commonwealth during a previous calendar year.

COMMONWEALTH OF PENNSYLVANIA
 DEPARTMENT OF REVENUE
 HARRISBURG, PA 17128-0901

SALES AND USE TAX RATES

| 6% RATES | | | | | |
|----------|------|-----|-----------------|-------------|------------|
| FROM | THRU | TAX | FROM | THRU | TAX |
| \$.01 | .10 | .00 | | | |
| .11 | .17 | .01 | 7.11 | 7.17 | .43 |
| .18 | .34 | .02 | 7.18 | 7.34 | .44 |
| .35 | .50 | .03 | 7.35 | 7.50 | .45 |
| .51 | .67 | .04 | 7.51 | 7.67 | .46 |
| .68 | .84 | .05 | 7.68 | 7.84 | .47 |
| .85 | 1.10 | .06 | 7.85 | 8.10 | .48 |
| 1.11 | 1.17 | .07 | 8.11 | 8.17 | .49 |
| 1.18 | 1.34 | .08 | 8.18 | 8.34 | .50 |
| 1.35 | 1.50 | .09 | 8.35 | 8.50 | .51 |
| 1.51 | 1.67 | .10 | 8.51 | 8.67 | .52 |
| 1.68 | 1.84 | .11 | 8.68 | 8.84 | .53 |
| 1.85 | 2.10 | .12 | 8.85 | 9.10 | .54 |
| 2.11 | 2.17 | .13 | 9.11 | 9.17 | .55 |
| 2.18 | 2.34 | .14 | 9.18 | 9.34 | .56 |
| 2.35 | 2.50 | .15 | 9.35 | 9.50 | .57 |
| 2.51 | 2.67 | .16 | 9.51 | 9.67 | .58 |
| 2.68 | 2.84 | .17 | 9.68 | 9.84 | .59 |
| 2.85 | 3.10 | .18 | 9.85 | 10.00 | .60 |
| 3.11 | 3.17 | .19 | | | |
| 3.18 | 3.34 | .20 | AMOUNT | TAX | |
| 3.35 | 3.50 | .21 | \$ 10 | \$.60 | |
| 3.51 | 3.67 | .22 | 20 | 1.20 | |
| 3.68 | 3.84 | .23 | 30 | 1.80 | |
| 3.85 | 4.10 | .24 | 40 | 2.40 | |
| 4.11 | 4.17 | .25 | 50 | 3.00 | |
| 4.18 | 4.34 | .26 | 60 | 3.60 | |
| 4.35 | 4.50 | .27 | 70 | 4.20 | |
| 4.51 | 4.67 | .28 | 80 | 4.80 | |
| 4.68 | 4.84 | .29 | 90 | 5.40 | |
| 4.85 | 5.10 | .30 | 100 | 6.00 | |
| 5.11 | 5.17 | .31 | | | |
| 5.18 | 5.34 | .32 | 1% RATES | | |
| 5.35 | 5.50 | .33 | FROM | THRU | TAX |
| 5.51 | 5.67 | .34 | .51 | 1.50 | .01 |
| 5.68 | 5.84 | .35 | 1.51 | 2.50 | .02 |
| 5.85 | 6.10 | .36 | 2.51 | 3.50 | .03 |
| 6.11 | 6.17 | .37 | 3.51 | 4.50 | .04 |
| 6.18 | 6.34 | .38 | 4.51 | 5.50 | .05 |
| 6.35 | 6.50 | .39 | 5.51 | 6.50 | .06 |
| 6.51 | 6.67 | .40 | 6.51 | 7.50 | .07 |
| 6.68 | 6.84 | .41 | 7.51 | 8.50 | .08 |
| 6.85 | 7.10 | .42 | 8.51 | 9.50 | .09 |
| | | | 9.51 | 10.00 | .10 |

If the purchase price is more than \$10, 6 percent (6%) state Sales Tax and/or one percent (1%) local Sales Tax of each dollar, plus the above bracket charges, upon any fractional part of a dollar must be collected.

**3% RATE TABLE FOR CALCULATION
OF THE PTA MOTOR VEHICLE LEASE
ADDITIONAL TAX**

| FROM | | TO | | TAX | | | |
|--------|------|-----|-------|--------|-----|-----|------|
| \$ | .17 | \$ | .49 | \$ | .01 | | |
| | .50 | | .83 | | .02 | | |
| | .84 | | 1.16 | | .03 | | |
| | 1.17 | | 1.49 | | .04 | | |
| | 1.50 | | 1.83 | | .05 | | |
| | 1.84 | | 2.16 | | .06 | | |
| | 2.17 | | 2.49 | | .07 | | |
| | 2.50 | | 2.83 | | .08 | | |
| | 2.84 | | 3.16 | | .09 | | |
| | 3.17 | | 3.49 | | .10 | | |
| | 3.50 | | 3.83 | | .11 | | |
| | 3.84 | | 4.16 | | .12 | | |
| | 4.17 | | 4.49 | | .13 | | |
| | 4.50 | | 4.83 | | .14 | | |
| | 4.84 | | 5.16 | | .15 | | |
| | 5.17 | | 5.49 | | .16 | | |
| | 5.50 | | 5.83 | | .17 | | |
| | 5.84 | | 6.16 | | .18 | | |
| | 6.17 | | 6.49 | | .19 | | |
| | 6.50 | | 6.83 | | .20 | | |
| | 6.84 | | 7.16 | | .21 | | |
| | 7.17 | | 7.49 | | .22 | | |
| | 7.50 | | 7.83 | | .23 | | |
| | 7.84 | | 8.16 | | .24 | | |
| | 8.17 | | 8.49 | | .25 | | |
| | 8.50 | | 8.83 | | .26 | | |
| | 8.84 | | 9.16 | | .27 | | |
| | 9.17 | | 9.49 | | .28 | | |
| | 9.50 | | 9.83 | | .29 | | |
| | 9.84 | | 10.16 | | .30 | | |
| AMOUNT | | TAX | | AMOUNT | | TAX | |
| \$10 | | \$ | .30 | \$60 | | \$ | 1.80 |
| \$20 | | | .60 | \$70 | | | 2.10 |
| \$30 | | | .90 | \$80 | | | 2.40 |
| \$40 | | | 1.20 | \$90 | | | 2.70 |
| \$50 | | | 1.50 | \$100 | | | 3.00 |

If the purchase price is more than \$10, three percent (3%) of each dollar plus the above charges upon any fractional part of a dollar must be collected.

**PA DEPARTMENT OF REVENUE
DISTRICT OFFICES***

Altoona

Ste. 204
Cricket Field Plaza
615 Howard Avenue
Altoona, PA 16601-4867
(814) 946-7310

Bethlehem

44 East Broad Street
Bethlehem, PA 18018-5998
(610) 861-2000

Bradford

Ste. 2
600 Chestnut Street
Bradford, PA 16701-2011
(814) 368-7113

Doylestown

Ste. 104
600 Louis Dr.
Warminster, PA 18974-
2847
(215) 443-2990

Erie

448 W. 11th Street
Erie, PA 16501-1501
(814) 871-4491

Greensburg

Second Floor
15 West Third Street
Greensburg, PA 15601-
3003
(724) 832-5386

Harrisburg

Lobby
Strawberry Square
Harrisburg, PA 17128-0101
(717) 783-1405

Indiana

Canterbury Office Stes.
2263 Philadelphia Street
Indiana, PA 15701-1595
(724) 357-7600

Johnstown

Third Floor
345 Main Street
Johnstown, PA 15901-1614
(814) 533-2495

Lancaster

Ste. 201
315 W. James Street
Lancaster, PA 17602-2911
(717) 299-7581

New Castle

Room 201
103 South Mercer Street
New Castle, PA 16101-
3849
(724) 656-3203

Newtown Square

Ste. 1
90 South Newtown Street
Road (Route 252)
Newtown Square, PA 19073-
4090
(610) 353-4051

Norristown

Second Floor
Stoney Creek Office
Center
151 West Marshall Street
Norristown, PA 19401-4739
(610) 270-1780

*** LOCATIONS CAN CHANGE WITHOUT NOTICE. PLEASE
CALL TO VERIFY THE LOCATION.**

**PA DEPARTMENT OF REVENUE
DISTRICT OFFICES***

Philadelphia

Room 201
State Office Building
1400 W. Spring Garden St.
Philadelphia, PA 19130-
4088
(215) 560-2056

Pittsburgh

Ste. 104
State Office Building
300 Liberty Avenue
Pittsburgh, PA 15222-1210
(412) 565-7540

Pottsville

115 S. Center Street
Pottsville, PA 17901-3047
(570) 621-3175

Reading

Room 239
625 Cherry Street
Reading, PA 19602-1186
(610) 378-4401

Scranton

Room 305
Samters Building
101 Penn Avenue
Scranton, PA 18503-1970
(570) 963-4585

Sunbury

535 Chestnut Street
Sunbury, PA 17801-2834
(570) 988-5520

Washington

Ste. 145 UL
Millcraft Center
90 W. Chestnut Street
Washington, PA 15301-
4963
(724) 223-4550

Wilkes-Barre

Ste. 201
Thomas C. Thomas Bldg.
100 East Union Street
Wilkes-Barre, PA 18701-
3200
(570) 826-2466

Williamsport

440 Little League Blvd.
Williamsport, PA 17701-
5055
(570) 327-3475

York

Second Floor
140 North Duke Street
York, PA 17401-1110
(717) 845-6661

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Commonwealth of Pennsylvania
www.revenue.state.pa.us