

Multistate Taxability Matrix

<i>State</i>	<i>Tangible Personal Property Purchased In State</i>	<i>Tangible Personal Property Shipped to Alabama</i>	<i>Hotel/Motel Lodgings</i>
Arizona	Taxable. Regulation R15-5-2361	Exempt. Statute Sec. 42-1310.01.A.14.	Taxable. Statute Sec. 42-1310.10
Arkansas	Taxable. Statute Sec. 26-52.301	Exempt. Regulation GR-5	Taxable. Statute Sec. 26-52-1002
California	Taxable. Marilyn S. - Tax Technician Level 3 with BOE.	Exempt. Statute Sec. 6396	Taxable Statute Sec. 7280. Tax Technician states that lodging taxes are levied by individual municipalities and not by the state of CA.
District of Columbia	Taxable. Statute Sec. 47-2005.(3)(C) Statute Sec. 47-2002.	Exempt. Regulation Sec. 404.4.	Taxable. Statute Sec. 47-2002.(2)
Georgia	Taxable. Statute Sec. 48-8-3(8) Statute Sec. 48-8-30	Exempt. Regulation Sec. 560-12-2-.54(2)(c)	Taxable. Regulation Sec. 560-12-2-.51(1)
Kentucky	Exempt. Statute Sec. 139.470.(10) Form: 51A127	Exempt. Regulation 103 KAR 30:190.	Taxable. Revenue Policy 51P415
Louisiana	Taxable. Statute Sec. 47:301.(8)(b) Regulation Sec. 4303	Exempt. Statute Sec. 47:304.E.	Taxable. Statute Sec. 47:301.(6)
Minnesota	Exempt. Statute Sec. 297A.25. Subd. 11 Form: ST3	Exempt. Statute Sec. 297A.25 Subd. 5	Taxable. Regulation Rule 8130.6200 Subpart 1.D.
Mississippi	Exempt. University Funds Only. Statute Sec. 27-65-111(g) Taxable. Employee/Affiliate Reimbursement	Exempt. Regulation Rule 38	Exempt. Meg Tucker - Director of Sales and Use Tax Bureau Charges must be sold to, billed to and paid by using university funds drawn on a university account. Taxable. Employee/Affiliate Reimbursement
Nebraska	Taxable. Regulation 1-092.02B Statute Sec. 77-2703	Exempt. Regulation 1-064.02	Taxable. Regulation 1-046.01

State	Tangible Personal Property Purchased In State	Tangible Personal Property Shipped to Alabama	Hotel/Motel Lodgings
New Jersey	Exempt. Statute Sec. 54:32B-9(b)	Exempt	Exempt Regulation 18:24-9.1(a)(2)
New York	Taxable. Regulation Sec. 529.1(c) Statute Sec. 1105(a)	Exempt.	Taxable. Regulation Sec. 527.9
North Carolina	Taxable. Regulation Sec. 17:07B.1601	Exempt.	Taxable. Statute Sec. 105-164.4(3)
Pennsylvania	Exempt. Regulation Sec. 31.3(21) Letter of Exemption	Exempt.	Taxable. Statute Sec. 210
South Carolina	Taxable David Shiver with SC Department of Revenue. No exemptions exist for non-profit organizations.	Exempt. Statute Sec. 12-36-2120(36)	Taxable. Statute Sec. 12-36-920(A)
Tennessee	Exempt. University Funds Only. Statute Sec. 67-6-322(a)(2); (b) Regulation Rule 1320-5-1-.51(5) Letter of Exemption Taxable. Employee/Affiliate Reimbursement	Exempt.	Taxable Regulation Rule 1320-5-1-.70(1)
Texas	Exempt. Statute Sec. 151.310(a)(1); (2) Separate Sales and Use Exemption Certificate issued by the Texas State Comptrollers Office, Exempt Organization Section	Exempt. Statute Sec. 151.330(a)	Exempt. Regulation Sec. 3.161(b)(2) Separate Lodging Exemption Certificate issued by the Texas State Comptrollers Office, Exempt Organization Section
Virginia	Exempt. Statute Sec. 58.1-609.4(2)(i) Ms Reed - Virginia Dept of Taxation Form ST-13 Taxable. Employee/Affiliate Reimbursement	Exempt. Statute Sec. 58.1-609.10(4)	Taxable Ms Reed - Virginia Department of Taxation
**This matrix should be used as a guide only. Statutes, regulations and administrative rulings are current as of February 11, 1999.			