

ITEM TAXCODE STATE TAXABILITY MATRIX 03.31.2025	Platform Service or Additional Charge Type Description		Repair RP Removal RP Maintenance RP	Removal RP w/Material Maintenance RP w/Material Repair RP w/Material	Removal w/Material Maintenance w/Material Repair w/Material	Install Software	Install RP	Install w/Material	Install Setup or	Removal Maintenance Repair Backup Restore Imaging	Site Survey - RP	Professional services Scope Change Order Site Survey Troubleshooting Fiber Cable Testing Merchandise Audit	Software Develop Software Design - (Onsite or Remote)	Programming - Digital- AV/Signage	Fiber Cable Splicing	Material RP	Freight (to WO Location)	Material TPP	Other Services Other Expense Reimbursed Taxes	Travel - w/Material	Travel	Cancellation Fees
	Avalara Description		Repairs to real property (commercial, no capital improvements) (was Repair services SR060000)	Repairs to commercial real property (capital improvements)	Repair labor with insignificant material - itemized bill	Computer software implementation - prewritten software - electronically downloaded for business use only (was SC080100 generic)	Installation Services Separately Stated - Item Installed Becomes Real Property After Installation (capital improvement)	Installation services associated with sale of TPP	Installation services not associated with sale of TPP	Repair (other)- performed on TPP (labor only charges)	Site Survey - Real Property	Professional services	Software programming services / business use (was SC080100 generic)	Software programming services - for business use	Telecom - installation (Services provided TO telecom service providers)	Construction services/material relating to real property (existing construction, commercial)	Shipping only common carrier - fob destination (Freight was PR000000)	Tangible personal property (TPP)	Non-taxable service /expenses	Reimbursed travel expenses associated with installation or repair of TPP	Reimbursed travel expenses associated with professional services	Cancellation Fees
	Svc/Exp		Services	Services	Services	Services	Services	Services	Services	Services	Services	Services	Services	Services	Services	Additional Charge	Additional Charge	Additional Charge	Services or Additional Charge	Additional Charge	Additional Charge	Fee
State	Avalara Tax Code	ABBRV	SC150159	SC150158	SR066986	SC080121	SI026665	SI020100	SI020200	SR060201	SS140200	SP140000	SC117315	SC117315	PT030400	SC150300	FR020100	P0000000	ON030000	OT010300	OT010400	OF020000
Alabama	E	AL	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E
Arizona	SE	AZ	E	E	E	E	Txbl 65%	E	E	E	E	E	E	E	E	Txbl 65% \$750000 threshold (fully taxable if amount > \$750000 or more)	E	T	E	E	E	T
Arkansas	SE	AR	E	E	T	E	T	T	T	T	E	E	E	E	T	E	T Taxable amount and tax rate depends on products in transaction	T	E	T	E	E
California	E	CA	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E
Colorado	E**	CO	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T Taxable amount depends on taxability of products in transaction	T	E	E	E	E
Connecticut	SE	CT	T	T	T	1% rate	T	E	E	T	E	E	1% rate	1% rate	T	T	T Taxable amount and tax rate depends on products in transaction	T	E	E	E	E
District of Columbia	SE	DC	E	E	T	T	E	E	E	T	E	E	T	T	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Florida	SE	FL	E	E	T	E	E	T	E	E	E	E	E	E	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Georgia	E	GA	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T Taxable amount and tax rate depends on products in transaction	T	E	E	E	E
Hawaii	SE	HI	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T Taxable amount depends on taxability of products in transaction	T	E	T	T	T
Idaho	E	ID	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E
Illinois	SE	IL	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T Taxable if sum of transaction includes more taxable than non- taxable products, and tax rate depends on the greater sum of products in transaction subject to a specific rate	T	E	T	E	E
Indiana	E	IN	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T Taxable amount depends on taxability of products in transaction	T	E	E	E	E
Iowa	SE	IA	T	E	T	T	E	E	E	T	E	E	T	T	T	T	E	T	E	E	E	E
Kansas	SE	KS	T	T	T	T	T	T	T	T	E	E	E	E	E	E	E	T	E	E	E	E
Kentucky	SE	KY	E	E	E	T	E	T	E	E	E	E	E	E	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Louisiana	SE	LA	E	E	T	E	E	E	E	T	E	E	E	E	E	E	T Taxable amount and tax rate depends on products in transaction	T	E	E	E	E
Maine	E	ME	E	E	E	E	E	E	E	E	E	E	E	E	6% rate	E	E	T	E	E	E	E
Maryland	E	MD	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E
Massachusetts	E	MA	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E
Michigan	SE	MI	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	T	E	E
Minnesota	SE	MN	E	E	E	T	E	T	T	E	E	E	E	E	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Mississippi	SE	MS	T Fully exempt if over \$10000	T Fully exempt if over \$10000	T	T	T	T	T	T	E	E	T	T	T	T Fully exempt if over \$10000	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Missouri	E	MO	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	E	E
Nebraska	SE	NE	E	E	T	T	E	T	T	T	E	E	T	T	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Nevada	E	NV	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	T	E	E
New Jersey	SE	NJ	T	T	T	T	T	T	T	T	E	E	E	E	T	T	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
New Mexico	SE	NM	T	T	T	T	T	T	T	T	T	T	T	T	T	T	T Taxable amount depends on taxability of products in transaction	T	E	T	T	E
New York	SE	NY	T	T	T	E	T	T	T	T	E	E	E	E	T	T	T Taxable if transaction includes any taxable products	T	E	T	E	E
North Carolina	SE	NC	T	T	T	T	T	T	T	T	E	E	E	E	T	T	T Taxable amount and tax rate depends on products in transaction	T	E	T	E	E
North Dakota	E	ND	E	E	E	E	E	E	E	E	E	E	E	E	T	E	T Taxable amount depends on taxability of products in transaction	T	E	E	E	E
Ohio	SE	OH	E	E	T	T	E	T	T	T	E	E	T	T	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Oklahoma	E	OK	E	E	E	E	E	E	E	E	E	E	E	E	T	E	E	T	E	E	E	E
Pennsylvania	SE	PA	E	E	T	T	E	T	E	T	E	E	E	E	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Rhode Island	E	RI	E	E	E	T	E	E	E	E	E	E	E	E	E	E	T Taxable amount depends on taxability of products in transaction	T	E	E	E	E
South Carolina	E	SC	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T Taxable amount depends on taxability of products in transaction	T	E	E	E	E
South Dakota	SE	SD	E	E	T	T	E	T	T	T	T	T	T	T	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	T
Tennessee	SE	TN	E	E	T	T	E	T	T	T	E	E	T	T	T	E	T Taxable amount and tax rate depends on products in transaction	T	E	T	E	E
Texas	SE	TX	T	T	T	E	E	T	E	T	T	E	T	T	T	T	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Utah	SE	UT	E	E	T	E	E	E	E	T	E	E	E	E	E	E	E	T	E	E	E	E
Vermont	E	VT	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T Taxable amount depends on taxability of products in transaction	T	E	E	E	E
Virginia	E	VA	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	T	E	T	E	E
Washington	SE	WA	T	T	T	T	T	T	T	T	E	E	E	E	T	T	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
West Virginia	SE	WV	T	E	T	T	E	T	T	T	E	T	T	T	T	T	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Wisconsin	SE	WI	E	E	T	T	E	T	T	T	E	E	E	E	T	E	T Taxable amount depends on taxability of products in transaction	T	E	T	E	E
Wyoming	SE	WY	E	E	T	T	E	T	E	T	E	E	E	E	T	E	E	T	E	E	E	E
# STATES TAXABLE			12	10	24	21	11	21	16	23	4	4	12	12	28	13	30	46	0	24	2	3

CHANGE
<https://taxcode.avatax.com/>
SC150159 Repairs to real prc Construction services associated with repairs to existing commercial real property. No capital improvement. The contractor is the final consumer of the materials used in performing the construction project. Labor only.
SC150158 Repairs to commercial real property (capital improvements)
SR066986 Repair labor with insignificant material - itemized bill
SC080121 Computer softwa Implementation-type services for electronically-downloaded prewritten software for business use only. Services are not associated with the sale of software and are performed by someone other than the seller of the software.
SI026665 Installation Services Separately Stated - Item Installed Becomes Real Property After Installation (capital improvement)
SI020100 Installation services associated with sale of TPP
SI020200 Installation services not associated with sale of TPP
SR060201 Repair (other)-performed on TPP (labor only charges)
SS140200 Surveying and ma This industry comprises establishments primarily engaged in performing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.
SP140000 Professional services
SC117315 Software programming services / business use. This service represents software programming services. This service is purchased by a business consumer.
PT030400 Telecom - installation (Services provided TO telecom service providers)
SC150300 Construction services/material relating to real property (existing construction, commercial)
FR020100 Shipping only common carrier - fob destination
P0000000 Tangible personal property (TPP)
ON030000 Non-taxable product
OT010300 Reimbursed travel expenses associated with installation or repair of TPP
OT010400 Reimbursed travel expenses associated with professional services
OF020000 Cancellation fees