

STATE NAME: Tennessee

Streamlined Sales Tax Governing Board
Section 328 Taxability Matrix
Library of Definitions

Effective Date: 8-1-2011

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through December 13, 2010. Refer to Appendix C of the SSUTA 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 product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. 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 not specified in the SSUTA, 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
	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
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.			
<ul style="list-style-type: none"> Charges by the seller for any services necessary to complete the sale other than delivery and installation 	X		T.C.A. 67-6-102(81)(A)(iii)
<ul style="list-style-type: none"> Telecommunication nonrecurring charges 	X		NA
<ul style="list-style-type: none"> Installation charges 	X		T.C.A. 67-6-102(81)(A)(v)
<ul style="list-style-type: none"> Value of trade-in 		X	T.C.A. 67-6-102(81)(B)(iv)
<ul style="list-style-type: none"> Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser. 	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Handling, crating, packing, preparation for mailing or delivery, and similar charges 	X		T.C.A. 67-6-102(81)(A)(iv) T.C.A. 67-6-102(27)
<ul style="list-style-type: none"> Transportation, shipping, postage, and similar charges 	X		T.C.A. 67-6-102(81)(A)(iv) T.C.A. 67-6-102(27)

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<ul style="list-style-type: none"> Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser. 		Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment	
<ul style="list-style-type: none"> Handling, crating, packing, preparation for mailing or delivery, and similar charges 			X	T.C.A. 67-6-102(27) T.C.A. 67-6-102(32)	
<ul style="list-style-type: none"> Transportation, shipping, and similar charges 			X	T.C.A. 67-6-102(27) T.C.A. 67-6-102(32)	
<ul style="list-style-type: none"> Postage 			X	T.C.A. 67-6-102(27) T.C.A. 67-6-102(32)	
Sales Tax Holidays		Yes	No	Statute/Rule Cite/Comment	
Sales Tax Holidays: Does your state have a sales tax holiday?		X		T.C.A. 67-6-393	
If yes, indicate the tax treatment during your state sales tax holiday for the following products.		Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> All Energy star qualified products 		NA	X		NA
<ul style="list-style-type: none"> Specific energy star qualified products or energy star qualified classifications 		NA	X		NA
➤		NA	X		NA
➤		NA	X		NA
➤		NA	X		NA
<ul style="list-style-type: none"> All Disaster Preparedness Supply 		NA	X		NA
<ul style="list-style-type: none"> Specific Disaster Preparedness Supply 		NA	X		NA
<ul style="list-style-type: none"> ➤ Disaster preparedness general supply 		NA	X		NA
<ul style="list-style-type: none"> ➤ Disaster preparedness safety supply 		NA	X		NA
<ul style="list-style-type: none"> ➤ Disaster preparedness food-related supply 		NA	X		NA
<ul style="list-style-type: none"> ➤ Disaster preparedness fastening supply 		NA	X		NA
<ul style="list-style-type: none"> School supply 		\$100.		X	T.C.A. 67-6-393(a)(2) T.C.A. 67-6-102(85)
<ul style="list-style-type: none"> School art supply 		\$100.		X	T.C.A. 67-6-393(a)(3) T.C.A. 67-6-102(82)
<ul style="list-style-type: none"> School instructional material 		NA	X		T.C.A. 67-6-393(b)(6) T.C.A. 67-6-102(84)
<ul style="list-style-type: none"> School computer supply 		NA	X		T.C.A. 67-6-393(b)(7) T.C.A. 67-6-102(83)
Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.		Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Clothing 		\$100.		X	T.C.A. 67-6-393(a)(1) T.C.A. 67-6-102(13)

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• Computers	\$1500.		X	T.C.A. 67-6-393(a)(4) T.C.A. 67-6-102(19)
• Prewritten computer software	NA	X		NA, T.C.A. 67-6-393(b)(1) T.C.A. 67-6-102(70)
•				NA
•				NA
•				NA
Product Definitions				
Clothing and related products				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Clothing		X		T.C.A. 67-6-102(13) T.C.A. 67-6-202(a) & 67-6-702(a)
➤ Essential clothing priced below a state specific threshold		X		
➤ Fur clothing		X		
• Clothing accessories or equipment		X		T.C.A. 67-6-102(14) T.C.A. 67-6-202(a) & 67-6-702(a)
• Protective equipment		X		T.C.A. 67-6-102(73) T.C.A. 67-6-202(a) & 67-6-702(a)
• Sport or recreational equipment		X		T.C.A. 67-6-102(89) T.C.A. 67-6-202(a) & 67-6-702(a)
Computer related products				
		Taxable	Exempt	Statute/Rule Cite/Comment
• Computer		X		T.C.A. 67-6-102(19) T.C.A. 67-6-202(a) & 67-6-702(a)
• Prewritten computer software		X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(70)
• Prewritten computer software delivered electronically		X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(70) & (26)
• Prewritten computer software delivered via load and leave		X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(70)
• Non-prewritten (custom) computer software		X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(20)
• Non-prewritten (custom) computer software delivered electronically		X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(20) & (26)
• Non-prewritten (custom) computer software delivered via load and leave		X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(20)
Mandatory computer software maintenance contracts				
• Mandatory computer software maintenance contracts with respect to prewritten computer software		X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) & (70)

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<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) (26) & (70)
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) & (70)
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) & (21)
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) (21) & (26)
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-201(20) & (21)
Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) & (70)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) (26) & (70)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) & (70)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) & (21)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) (21) & (26)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) & (21)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software 		X	T.C.A. 67-6-102(21)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) & (21)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) (21) & (26)

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<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software 	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(20) & (21)
<p>Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.</p>	Taxable Percentage	Exempt Percentage	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software 	100%		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) & (70)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software 	100%		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) (26) & (70)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software 	100%		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(21) & (70)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software 		100%	T.C.A. 67-6-102(21) & (70)
Digital products(excludes telecommunications services, ancillary services and computer software)	Yes	No	Statute/Rule Cite/Comment
A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		Specified digital products T.C.A. 67-6-233 & 67-6-702(g)(4) T.C.A. 67-6-102(88) Digital advertising final artwork T.C.A. 67-6-312(b) & 67-6-702(a) T.C.A. 67-6-102(40) Digital advertising materials T.C.A. 67-6-312(c) & 67-6-702(a) T.C.A. 67-6-102(2) Video programming services T.C.A. 67-6-226 & 67-6-103(f) T.C.A. 67-6-714 T.C.A. 67-6-102(98) Direct-to-home satellite services T.C.A. 67-6-227

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	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Digital audio visual works sold to an end user with rights for permanent use 	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(30) & (88)
<ul style="list-style-type: none"> Digital audio works sold to an end user with rights for permanent use 	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(29) & (88)
<ul style="list-style-type: none"> Digital books sold to an end user with rights for permanent use 	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(31) & (88)
<p>For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:</p>	Yes	No	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Digital audio visual works sold to users other than the end user. 		X	T.C.A. 67-6-233(f) T.C.A. 67-6-102(30) & (88)
<ul style="list-style-type: none"> Digital audio visual works sold with rights of use less than permanent use. 	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(30) & (88)
<ul style="list-style-type: none"> Digital audio visual works sold with rights of use conditioned on continued payment. 	X		T.C.A. 67-6-233(a) & (b)(2) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(30) & (88)
<ul style="list-style-type: none"> Digital audio works sold to users other than the end user. 		X	T.C.A. 67-6-233(f) T.C.A. 67-6-102(29) & (88)
<ul style="list-style-type: none"> Digital audio works sold with rights of use less than permanent. 	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(29) & (88)
<ul style="list-style-type: none"> Digital audio works sold with rights of use conditioned on continued payments. 	X		T.C.A. 67-6-233(a) & (b)(2) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(29) & (88)
<ul style="list-style-type: none"> Digital books sold to users other than the end user. 		X	T.C.A. 67-6-233(f) T.C.A. 67-6-103(31) & (88)
<ul style="list-style-type: none"> Digital books sold with rights of use less than permanent. 	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(31) & (88)
<ul style="list-style-type: none"> Digital books sold with rights of use conditioned on continued payments. 	X		T.C.A. 67-6-233(a) & (b)(2) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(31) & (88)

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Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?		X	T.C.A. 67-6-233(a) & (b)(1) & (b)(2) T.C.A. 67-6-102(29) (30) & (31) Subscriptions to video programming services and direct-to-home satellite are also subject to tax. See: T.C.A. 67-6-226 & 67-6-227
Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks	Statute/Rule Cite/Comment		
<ul style="list-style-type: none"> • Any specified digital products if equivalent tangible form is exempt. Textbooks, Workbooks, Periodicals printed entirely on newsprint or bond paper and regularly distributed at least twice monthly. 	T.C.A. 67-6-329(e)(1) T.C.A. 67-6-329(a)(3) T.C.A. 67-6-329(a)(10)		
<ul style="list-style-type: none"> • Specified digital products provided without charge with rights of less than permanent use 	T.C.A. 67-6-329(e)(2)		
<ul style="list-style-type: none"> • Digital advertising preliminary artwork 	T.C.A. 67-6-312(a) T.C.A. 67-6-102(66)		
<ul style="list-style-type: none"> • Subscriptions to satellite radio services 	T.C.A. 67-6-233(d)		
Food and food products	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> • Food and food ingredients excluding alcoholic beverages and tobacco 	X		T.C.A. 67-6-228(a) & 67-6-702(a) T.C.A. 67-6-102(43)
<ul style="list-style-type: none"> ○ Candy 	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(10)
<ul style="list-style-type: none"> ○ Dietary Supplements 	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(28)
<ul style="list-style-type: none"> ○ Soft Drinks 	X		NA, T.C.A. 67-6-228(a) T.C.A. 67-6-702(a)
<ul style="list-style-type: none"> ○ Bottled water 	X		NA, T.C.A. 67-6-228(a) T.C.A. 67-6-702(a)
<ul style="list-style-type: none"> ➤ Food sold through vending machines 	X		NA, T.C.A. 67-6-228(a-b) T.C.A. 67-6-202(a) & 67-6-702(h)
<ul style="list-style-type: none"> ➤ Prepared Food 	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(68)

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Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)	Included in Prepared Food	Excluded from Prepared Food	Statute/Rule Cite/Comment
➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(68)
➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(68)
➤ 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		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(68)
Health-care products	Taxable	Exempt	Statute/Rule Cite/Comment
Drugs (indicate how the options are treated in your state)			
Drugs for human use			
• Drugs for human use without a prescription	X		T.C.A. 67-6-102(35) T.C.A. 67-6-202(a) & 67-6-702(a)
• Drugs for human use with a prescription		X	T.C.A. 67-6-102(35) & (69) T.C.A. 67-6-320(a)
• Insulin for human use without a prescription		X	T.C.A. 67-6-320(b)(1)
• Insulin for human use with a prescription		X	T.C.A. 67-6-320(b)(1)
• Medical oxygen for human use without a prescription	X		T.C.A. 67-6-320(b)(2) T.C.A. 67-6-202(a) & 67-6-702(a)
• Medical oxygen for human use with a prescription		X	T.C.A. 67-6-320(b)(2)
• Over-the-counter drugs for human use without a prescription	X		T.C.A. 67-6-102(61) T.C.A. 67-6-202(a) & 67-6-702(a)
• Over-the-counter drugs for human use with a prescription		X	T.C.A. 67-6-102(61) & (69) T.C.A. 67-6-320(a)
• Grooming and hygiene products for human use	X		T.C.A. 67-6-102(44) & (61) T.C.A. 67-6-320(a) T.C.A. 67-6-202(a) & 67-6-702(a)
• Drugs for human use to hospitals		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
• Drugs for human use to other medical facilities		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
• Prescription drugs for human use to hospitals		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26

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• Prescription drugs for human use to other medical facilities		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
• Free samples of drugs for human use	X		T.C.A. 67-6-202(a) & 67-6-702(a)
• Free samples of prescription drugs for human use		X	T.C.A. 67-6-319(b)
Drugs for animal use			
• Drugs for animal use without a prescription	X		T.C.A. 67-6-102(35) T.C.A. 67-6-202(a) & 67-6-702 (a)
• Drugs for animal use with a prescription	X		T.C.A. 67-6-102(35) & (69) T.C.A. 67-6-202(a) & 67-6-702(a)
• Insulin for animal use without a prescription		X	T.C.A. 67-6-320(b)(1)
• Insulin for animal use with a prescription		X	T.C.A. 67-6-320(b)(1)
• Medical oxygen for animal use without a prescription	X		T.C.A. 67-6-320(b)(2) T.C.A. 67-6-202(a) & 67-6-702(a)
• Medical oxygen for animal use with a prescription	X		T.C.A. 67-6-320(b)(2) T.C.A. 67-6-202(a) & 67-6-702(a)
• Over-the-counter drugs for animal use without a prescription	X		T.C.A. 67-6-102(61) T.C.A. 67-6-202(a) & 67-6-702(a)
• Over-the-counter drugs for animal use with a prescription	X		T.C.A. 67-6-102(61) & (69) T.C.A. 67-6-202(a) & 67-6-702(a)
• Grooming and hygiene products for animal use	X		T.C.A. 67-6-102(44) & (61) T.C.A. 67-6-320(a) T.C.A. 67-6-202(a) & 67-6-702(a)
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-351
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-351
• Free samples of drugs for animal use	X		T.C.A. 67-6-202(a) & 67-6-702(a)
• Free samples of prescription drugs for animal use		X	T.C.A. 67-6-319(a)
Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Durable medical equipment, not for home use , without a prescription	X		T.C.A. 67-6-102(36) T.C.A. 67-6-202(a) & 67-6-702(a)
• Durable medical equipment, not for home use , with a prescription	X		NA, T.C.A. 67-6-102(36) T.C.A. 67-6-202(a) & 67-6-702(a)
• Durable medical equipment, not for home use , with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102(36) T.C.A. 67-6-202(a) & 67-6-702(a)
• Durable medical equipment, not for home use , with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(36) T.C.A. 67-6-202(a) & 67-6-702(a)
• Durable medical equipment, not for home use , with a prescription paid for by Medicaid		X	NA, 67-6-102(36) T.C.A. 67-6-308

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• Durable medical equipment, not for home use , with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(36) T.C.A. 67-6-202(a) & 67-6-702(a)
• Durable medical equipment for home use without a prescription	X		NA, T.C.A. 67-6-102(36) T.C.A. 67-6-202(a) & 67-6-702(a)
• Durable medical equipment for home use with a prescription		X	T.C.A. 67-6-102(36) & (69) T.C.A. 67-6-314(2)
• Durable medical equipment for home use with a prescription paid for by Medicare		X	NA, T.C.A. 67-6-102(36) & (69) T.C.A. 67-6-314(2)
• Durable medical equipment for home use with a prescription reimbursed by Medicare		X	NA, T.C.A. 67-6-102(36) & (69) T.C.A. 67-6-314(2)
• Durable medical equipment for home use with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(36) & (69) T.C.A. 67-6-314(2) & 67-6-308
• Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	NA, T.C.A. 67-6-102(36) & (69) T.C.A. 67-6-314(2)
• Oxygen delivery equipment, not for home use , without a prescription		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment, not for home use , with a prescription		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment, not for home use , with a prescription paid for by Medicare		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment, not for home use , with a prescription reimbursed by Medicare		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment, not for home use , with a prescription paid for by Medicaid		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment, not for home use , with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment for home use without a prescription		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment for home use with a prescription		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	T.C.A. 67-6-314(3)
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-314(3)
• Kidney dialysis equipment, not for home use , without a prescription		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment, not for home use , with a prescription		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment, not for home use , with a prescription paid for by Medicare		X	T.C.A. 67-6-314(4)

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• Kidney dialysis equipment, not for home use , with a prescription reimbursed by Medicare		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment, not for home use , with a prescription paid for by Medicaid		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment, not for home use , with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment for home use without a prescription		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment for home use with a prescription		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	T.C.A. 67-6-314(4)
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-314(4)
• Enteral feeding systems, not for home use , without a prescription		X	T.C.A. 67-6-314(5)
• Enteral feeding systems, not for home use , with a prescription		X	T.C.A. 67-6-314(5)
• Enteral feeding systems, not for home use , with a prescription paid for by Medicare		X	T.C.A. 67-6-314(5)
• Enteral feeding systems, not for home use , with a prescription reimbursed by Medicare		X	T.C.A. 67-6-314(5)
• Enteral feeding systems, not for home use , with a prescription paid for by Medicaid		X	T.C.A. 67-6-314(5)
• Enteral feeding systems, not for home use , with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-314(5)
• Enteral feeding systems for home use without a prescription		X	T.C.A. 67-6-314(5)
• Enteral feeding systems for home use with a prescription		X	T.C.A. 67-6-314(5)
• Enteral feeding systems for home use with a prescription paid for by Medicare		X	T.C.A. 67-6-314(5)
• Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	T.C.A. 67-6-314(5)
• Enteral feeding systems for home use with a prescription paid for by Medicaid		X	T.C.A. 67-6-314(5)
• Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-314(5)
• Repair and replacement parts for durable medical equipment which are for single patient use	X		T.C.A. 67-6-102(36)(B) T.C.A. 67-6-202(a) & 67-6-702(a)
Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statue/Rule Cite/Comment
• Mobility enhancing equipment without a prescription	X		T.C.A. 67-6-102(55) T.C.A 67-6-202(a) & 67-6-702(a)

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• Mobility enhancing equipment with a prescription		X	T.C.A. 67-6-102(55) & (69) T.C.A. 67-6-314(6)
• Mobility enhancing equipment with a prescription paid for by Medicare		X	NA, T.C.A. 67-6-102(55) & (69) T.C.A. 67-6-314(6)
• Mobility enhancing equipment with a prescription reimbursed by Medicare		X	NA, T.C.A. 67-6-102(55) & (69) T.C.A. 67-6-314(6)
• Mobility enhancing equipment with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(55) & (69) T.C.A. 67-6-314(6) & 67-6-308
• Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	NA, T.C.A. 67-6-102(55) & (69) T.C.A. 67-6-314(6)
Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Prosthetic devices without a prescription		X	T.C.A. 67-6-102(72) & 67-6-314(1)
• Prosthetic devices with a prescription		X	T.C.A. 67-6-102(72) & 67-6-314(1)
• Prosthetic devices with a prescription paid for by Medicare		X	T.C.A. 67-6-102(72) & 67-6-314(1)
• Prosthetic devices with a prescription reimbursed by Medicare		X	T.C.A. 67-6-102(72) & 67-6-314(1)
• Prosthetic devices with a prescription paid for by Medicaid		X	T.C.A. 67-6-102(72) & 67-6-314(1)
• Prosthetic devices with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-102(72) & 67-6-314(1)
• Corrective eyeglasses without a prescription	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses with a prescription	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses with a prescription paid for by Medicare	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses with a prescription reimbursed by Medicare	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses with a prescription paid for by Medicaid	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Corrective eyeglasses with a prescription reimbursed by Medicaid	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt

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• Contact lenses without a prescription	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses with a prescription	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses with a prescription paid for by Medicare	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses with a prescription reimbursed by Medicare	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses with a prescription paid for by Medicaid	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Contact lenses with a prescription reimbursed by Medicaid	X		T.C.A. 67-6-102(72) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
• Hearing aids without a prescription		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Hearing aids with a prescription		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Hearing aids with a prescription paid for by Medicare		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Hearing aids with a prescription reimbursed by Medicare		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Hearing aids with a prescription paid for by Medicaid		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Hearing aids with a prescription reimbursed by Medicaid		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Dental prosthesis without a prescription		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Dental prosthesis with a prescription		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Dental prosthesis with a prescription paid for by Medicare		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Dental prosthesis with a prescription reimbursed by Medicare		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Dental prosthesis with a prescription paid for by Medicaid		X	T.C.A 67-6-102(72) & 67-6-341(1)
• Dental prosthesis with a prescription reimbursed by Medicaid		X	T.C.A 67-6-102(72) & 67-6-341(1)
Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite/Comment
• Ancillary Services	X		T.C.A. 67-6-102(7) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 - eft. date 7/1/13 - Repeals special 2.5% local tax rate and applies general local tax rate

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<ul style="list-style-type: none"> International Telecommunications Service 	X		T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
<ul style="list-style-type: none"> International 800 service 	X		T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
<ul style="list-style-type: none"> International 900 service 	X		T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
<ul style="list-style-type: none"> International fixed wireless service 	X		T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
<ul style="list-style-type: none"> International mobile wireless service 	X		T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
<ul style="list-style-type: none"> International prepaid calling service 	X		T.C.A. 67-6-102(92) (47) & (66) T.C.A. 67-6-230(a) & 67-6-702(a)
<ul style="list-style-type: none"> International prepaid wireless calling service 	X		T.C.A. 67-6-102(92) (47) & (67) T.C.A. 67-6-230(a) & 67-6-702(a)

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<ul style="list-style-type: none"> International private communications service 	X		<p>T.C.A. 67-6-102(92) (47) & (71) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates</p>
<ul style="list-style-type: none"> International value-added non-voice data service 	X		<p>T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates</p>
<ul style="list-style-type: none"> International residential telecommunications service 	X		<p>T.C.A. 67-6-102(92) & (47) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates</p>
<ul style="list-style-type: none"> Interstate 800 service 	X		<p>T.C.A. 67-6-102(92) & (48) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates</p>
<ul style="list-style-type: none"> Interstate 900 service 	X		<p>T.C.A. 67-6-102(92) & (48) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates</p>

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• Interstate fixed wireless service	X		T.C.A. 67-6-102(92) & (48) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
• Interstate mobile wireless service	X		T.C.A. 67-6-102(92) & (48) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
• Interstate prepaid calling service	X		T.C.A. 67-6-102(92) (48) & (66) T.C.A. 67-6-230(a) & 67-6-702(a)
• Interstate prepaid wireless calling service	X		T.C.A. 67-6-102(92) (48) & (67) T.C.A. 67-6-230(a) & 67-6-702(a)
• Interstate private communications service	X		T.C.A. 67-6-102(92) (48) & (71) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
• Interstate value-added non-voice data service	X		T.C.A. 67-6-102(92) & (48) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
• Interstate residential telecommunications service	X		T.C.A. 67-6-102(92) & (48) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs. 35 & 42 – 2011 PC 72 – Eft. 7/1/13 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates

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• Intrastate 800 service	X		T.C.A 67-6-102(92) & (49) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Intrastate 900 service	X		T.C.A 67-6-102(92) & (49) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Intrastate fixed wireless service	X		T.C.A 67-6-102(92) & (49) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Intrastate mobile wireless service	X		T.C.A 67-6-102(92) & (49) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Intrastate prepaid calling service	X		T.C.A. 67-6-102(92) (49) & (66) T.C.A. 67-6-230(a) & 67-6-702(a)
• Intrastate prepaid wireless calling service	X		T.C.A. 67-6-102(92) (49) & (67) T.C.A. 67-6-230(a) & 67-6-702(a)
• Intrastate private communications service	X		T.C.A 67-6-102(92) (49) & (71) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Intrastate value-added non-voice data service	X		T.C.A 67-6-102(92) & (49) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Intrastate residential telecommunications service	X		T.C.A 67-6-102(92) & (49) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate

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• Paging service	X		T.C.A 67-6-102(92) T.C.A. 67-6-205(a) & (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – Eft. 7/1/13 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
• Coin-operated telephone service		X	T.C.A. 67-6-102(15) T.C.A. 67-6-329(c)(1)
• Pay telephone service			NA
• Local Service as defined by _____ (state)			NA
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