

# Tennessee Taxability Matrix: Library of Definitions

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## v2026.0

**Effective Date:** 08/01/2026  
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**Changes were made to the following areas of this document (indicated by a "✓"):**

- ☒ **Taxability Treatment**
- ☒ **Definition Treatment**
- ☒ **Statute/Rule Cite Reference**
- ☒ **Comments**
- ☒ **Date Revised**

**Reference Number of changed items (may include a brief description of the change):**

New/Updated Reference Numbers Taxability & Definition Treatment - 20140, 20141, 20142, 20143, 20144, 20145, 20146, 20147

New/Updated Reference Numbers Statute/Rule Cite Reference - 10010, 10040, 10060, 10090, 11000, 11010, 11015, 11020, 11021, 11022, 11120, 11130, 20070, 20080, 20090, 20100, 20140, 20141, 20142, 20143, 20144, 20145, 20146, 20147, 20120, 20130, 20110, 20010, 20020, 20030, 20040, 30100, 30040, 30050, 30060, 30015, 30025, 30035, 30200, 30210, 30220, 30230, 30240, 30250, 30300, 30310, 30320, 30330, 30340, 30350, 30360, 30370, 30380, 30390, 30400, 30410, 30420, 30430, 31000, 31065, 31050, 31060, 31095, 31080, 31090, 31125, 31110, 31120, 31121, 31040, 31070, 31100, 32000, 40030, 40010, 40015, 40020, 41000, 41010, 41020, 41025, 41030, 41040, 41045, 51010, 51020, 51130, 51140, 51170, 51171, 51172, 51175, 51176, 51177, 51040,

51150, 51160, 51180, 51300, 51305, 51310, 51320, 51325, 51330, 51340, 51345, 51550, 52010, 52020, 52030, 52040, 52050, 52060, 52070, 52080, 52090, 52100, 52110, 52120, 52490, 52500, 52501, 52502, 52503, 52504, 52505, 52506, 52507, 52508, 52509, 52510, 52511, 52512, 52515, 52516, 52517, 52518, 52519, 52520, 52521, 52522, 52523, 52524, 52525, 52526, 52530, 52531, 52532, 52534, 52535, 52536, 52537, 52538, 52539, 52540, 52541, 52542, 52543, 53010, 53020, 53030, 53040, 53050, 53060, 54010, 54020, 54030, 54040, 54050, 54060, 54070, 54080, 54090, 54100, 54110, 54120, 54130, 54140, 54150, 54160, 54170, 54180, 54190, 54200, 54210, 54220, 54230, 54240, 54250, 54260, 54270, 54280, 54290, 54300, 60010, 60020, 60030, 60040, 60050, 60060, 61000, 61010, 61020, 61030, 61040, 61050, 61060, 61080, 61090, 61100, 61110, 61120, 61130, 61140, 61150, 61160, 61180, 61190, 61200, 61210, 61220, 61230, 61240, 61250, 61260, 61280, 61290, 61300, 61310, 61320, 61325, 61330

New/Updated Reference Number Comments - 11110, 20090

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Each item listed in this matrix under the Library of Definitions Section A (Administrative Definitions), Section B (Sales Tax Holidays) and Section C (Product Definitions) is defined in the Library of Definitions in the [Streamlined Sales and Use Tax Agreement \(SSUTA\)](#) as amended through May 14, 2026. Refer to Appendix C of the SSUTA for each definition.

**Section A** of this matrix indicates if the state has adopted the definition provided in the SSUTA and if the item is included in or excluded from the sales price.

**Sections B and C** of this matrix indicate if the state has adopted the definition provided in the SSUTA and whether the item is taxable or exempt.

Exceptions to the definitions or further explanation of the tax application is provided in the comment 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.

To the extent possible under each state's laws, sellers and CSPs are also 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 until the first day of the calendar month that is at least 30 days after notice of a change to the state's "Taxability Matrix: Library of Definitions" is submitted to the governing board, provided the seller or CSP relied on the prior version of the taxability matrix.

**As of June 2021** the Taxability Matrix was separated into two documents: Taxability matrix: Library of Definitions (previously Section 1) and Taxability Matrix: Tax Administration Practices (previously Section 2). "Tax Administration Practices" indicates which administrative practices the state follows and provides an explanation of the state's practice if it does not follow a listed practice.

| Library of Definitions        |                                                                                                                                                                                                                                                                           |                         |                           |                             |         |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------|-----------------------------|---------|
| A. Administrative Definitions |                                                                                                                                                                                                                                                                           | Treatment               |                           | Reference                   |         |
| Reference Number              | Sales price: Identify how the options listed below are treated in your state.<br><br>The following options may be excluded from the definition of sales price only if they are separately stated on the invoice, bill of sale or similar document given to the purchaser. | Included in Sales Price | Excluded From Sales Price | Statute/Rule Cite           | Comment |
| 10010                         | Charges by the seller for any services necessary to complete the sale other than delivery and installation                                                                                                                                                                | X                       |                           | T.C.A. 67-6-102(92)(A)(iii) |         |
| 10070                         | Telecommunication nonrecurring charges                                                                                                                                                                                                                                    | X                       |                           | N/A                         |         |
| 10040                         | Installation charges                                                                                                                                                                                                                                                      | X                       |                           | T.C.A. 67-6-102(92)(A)(v)   |         |
| 10060                         | Value of trade-in                                                                                                                                                                                                                                                         |                         | X                         | T.C.A. 67-6-102(92)(B)(iv)  |         |
| 10080                         | Employee discounts that are reimbursed by a third party on sales of motor vehicles.                                                                                                                                                                                       | X                       |                           |                             |         |
| 10085                         | Manufacturer rebates on motor vehicles.                                                                                                                                                                                                                                   |                         | X                         | T.C.A. 67-6-341             |         |
| 10090                         | All coupons issued by a manufacturer, supplier, or distributor of a product(s) that entitle the purchaser to a reduction in sales price and allowed by the seller who is reimbursed by the manufacturer, supplier or distributor.                                         | X                       |                           | T.C.A. 67-6-102(92)(C)      |         |

| Reference Number | Delivery Charges for personal property or services except for 1) delivery charges involving or related to the sale of electricity, natural gas, or artificial gas by a utility, as “utility” is defined by the state (11015) or 2) direct mail.<br><br>The following charges (11000 and 11010) are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the invoice, bill of sale or similar document given to the purchaser.<br><br>For responses below assume the charges are separately stated on the document given to the purchaser. | Included in Sales Price | Excluded From Sales Price | Statute/Rule Cite                           | Comment |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------|---------------------------------------------|---------|
| 11000            | Handling, crating, packing, preparation for mailing or delivery, and similar charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | X                       |                           | T.C.A. 67-6-102(92)(A)(iv),<br>67-6-102(28) |         |
| 11010            | Transportation, shipping, postage, and similar charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | X                       |                           | T.C.A. 67-6-102(92)(A)(iv),<br>67-6-102(28) |         |
| 11015            | Delivery charges involving or related to the sale of electricity, natural gas, or artificial gas by a utility, as “utility” is defined by the state.                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | X                       |                           | T.C.A. 67-6-102(92)(A)(iv),<br>67-6-102(28) |         |
| Reference Number | Delivery Charges for direct mail.<br><br>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 invoice, bill of sale or similar document given to the purchaser.<br><br>For responses below assume the charges are separately stated on the document given to the purchaser.                                                                                                                                                                                                                                 | Included in Sales Price | Excluded From Sales Price | Statute/Rule Cite                           | Comment |
| 11020            | Handling, crating, packing, preparation for mailing or delivery, and similar charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                         | X                         | T.C.A. 67-6-102(28) and (35)                |         |
| 11021            | Transportation, shipping, and similar charges                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                         | X                         | T.C.A. 67-6-102(28) and (35)                |         |
| 11022            | Postage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                         | X                         | T.C.A. 67-6-102(28) and (35)                |         |

| Reference Number | <p><b>State and Local Taxes</b> - A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.</p> <p>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>Sales and use taxes are not included in the sales price.</p> <p>If applicable list all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.</p> | Included in Sales Price | Excluded From Sales Price | Statute/Rule Cite                                                                                                                              | Comment                                                                                                                                                                                                                                                       |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11110            | <p>Central Business Improvement District Fee</p> <p>Short-Term Rental Unit Marketplaces - Local Occupancy Tax</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                         | X                         | <p>T.C.A. 7-88-117, Metro Nashville Resolution RS2013-873,</p> <p>Public Chapter 787 (2020)</p> <p>Eft. 01-01-2021</p> <p>T.C.A. 67-4-1502</p> | <p>See Sales and Use Tax <a href="#">Important Notice 17-02</a>, <a href="#">Important Notice 21-12</a>, and <a href="#">Important Notice 25-27</a></p> <p>See <a href="#">Important Notice 20-20</a> and <a href="#">Local Occupancy Tax</a> information</p> |
| Reference Number | <p><b>Tribal Taxes</b> - A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.</p> <p>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>If applicable list all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer.</p>                                     | Included in Sales Price | Excluded From Sales Price | Statute/Rule Cite                                                                                                                              | Comment                                                                                                                                                                                                                                                       |
| 11120            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | X                       |                           | <p>N/A,</p> <p>T.C.A. 67-6-102(92)(A)(ii)</p>                                                                                                  |                                                                                                                                                                                                                                                               |

| Reference Number                                              | <b>Federal Excise Taxes – A state may exclude federal excise taxes or fees that are not directly imposed on a consumer if the state lists those taxes and a reference to the specific law on the state's taxability matrix.</b><br><br><b>The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</b><br><br><b>List all federal excise taxes or fees that are not directly imposed on the consumer that your states excludes from the sales price under this provision.</b> | Included in Sales Price | Excluded From Sales Price | Statute/Rule Cite                              | Comment           |         |
|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------------------|------------------------------------------------|-------------------|---------|
| 11130                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | X                       |                           | T.C.A. 67-6-102(92)(A),<br>Rule 1320-05-01-.23 |                   |         |
| <b>B. Sales Tax Holidays</b>                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Yes</b>              | <b>No</b>                 |                                                |                   |         |
| Sales Tax Holidays: Does your state have a sales tax holiday? |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | X                       |                           |                                                |                   |         |
| Reference Number                                              | 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 |
| 20050                                                         | All tangible personal property as defined in Part I of the SSUTA Library of Definitions.<br><br>If exclusions apply (following Sec 322.B.) list those below.                                                                                                                                                                                                                                                                                                                                                                    | \$ 0.00                 | X                         |                                                | N/A               |         |
| 20050                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ 0.00                 |                           |                                                | N/A               |         |
| 20060                                                         | All Energy star qualified products. If only specific energy star qualified products or energy star qualified classifications, list those below.                                                                                                                                                                                                                                                                                                                                                                                 | \$ 0.00                 | X                         |                                                | N/A               |         |
| 20060                                                         | Test Description...                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ 0.00                 |                           |                                                | N/A               |         |
| 20150                                                         | All Disaster Preparedness Supply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ 0.00                 | X                         |                                                | N/A               |         |
| 20160                                                         | Specific Disaster preparedness general supply                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ 0.00                 | X                         |                                                | N/A               |         |

|       |                                                                                                                                                    |           |   |   |                                        |                                                                                                              |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---|---|----------------------------------------|--------------------------------------------------------------------------------------------------------------|
| 20170 | Specific Disaster preparedness safety supply                                                                                                       | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20180 | Specific Disaster preparedness food-related supply                                                                                                 | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20190 | Specific Disaster preparedness fastening supply                                                                                                    | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20070 | School supply                                                                                                                                      | \$ 100.00 |   | X | T.C.A. 67-6-393(b)(1)(B), 67-6-102(96) | See <a href="#">Sales Tax Holiday</a> information                                                            |
| 20080 | School art supply                                                                                                                                  | \$ 100.00 |   | X | T.C.A. 67-6-393(b)(1)(C), 67-6-102(93) | See <a href="#">Sales Tax Holiday</a> information                                                            |
| 20090 | School instructional material.                                                                                                                     | \$ 0.00   | X |   | T.C.A. 67-6-393(b)(2)(E), 67-6-102(95) | Textbooks and workbooks are exempt from sales and use tax. T.C.A. 67-6-329(a)(3) and 67-6-102(104) and (112) |
| 20100 | School computer supply                                                                                                                             | \$ 0.00   | X |   | T.C.A. 67-6-393(b)(2)(F), 67-6-102(94) |                                                                                                              |
| 20105 | All WaterSense products. If only specific WaterSense products or specified WaterSense classifications on the WaterSense listing, list those below. | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20105 |                                                                                                                                                    | \$ 0.00   |   |   |                                        |                                                                                                              |
| 20140 | Vapor Products that do not contain nicotine                                                                                                        | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20141 | Vapor Products that do not contain synthetic nicotine                                                                                              | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20142 | Vapor Products that do not contain nicotine analogs.                                                                                               | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20143 | Vapor Products that contain nicotine.                                                                                                              | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20144 | Vapor Products that contain synthetic nicotine.                                                                                                    | \$ 0.00   | X |   | N/A                                    |                                                                                                              |
| 20145 | Vapor Products that contain nicotine analogs.                                                                                                      | \$ 0.00   | X |   | N/A                                    |                                                                                                              |

|                               |                                                                                                                  |                            |                  |               |                                                     |                                                   |
|-------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------|------------------|---------------|-----------------------------------------------------|---------------------------------------------------|
| 20146                         | Vapor product delivery system                                                                                    | \$ 0.00                    | X                |               | N/A                                                 |                                                   |
| 20147                         | Vapor product delivery system component part or accessory                                                        | \$ 0.00                    | X                |               | N/A                                                 |                                                   |
| <b>Reference Number</b>       | <b>Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.</b> | <b>Amount of Threshold</b> | <b>Taxable</b>   | <b>Exempt</b> | <b>Statute/Rule Cite</b>                            | <b>Comment</b>                                    |
| 20120                         | Prewritten computer software                                                                                     | \$ 0.00                    | X                |               | N/A,<br>T.C.A. 67-6-393(b)(2)(A),<br>67-6-102(81)   |                                                   |
| 20130                         | Clothing                                                                                                         | \$ 100.00                  |                  | X             | T.C.A. 67-6-393(b)(1)(A),<br>67-6-102(14)           | See <a href="#">Sales Tax Holiday</a> information |
| 20130                         | Clothing, except baby receiving blankets, Reference #20131                                                       | \$                         |                  |               | N/A                                                 |                                                   |
| 20131                         | Baby Receiving Blankets                                                                                          | \$                         |                  |               | N/A                                                 |                                                   |
| 20110                         | Computers                                                                                                        | \$ 1,500.00                |                  | X             | T.C.A. 67-6-393(b)(1)(D),<br>67-6-102(20)           | See <a href="#">Sales Tax Holiday</a> information |
| <b>C. Product Definitions</b> |                                                                                                                  |                            | <b>Treatment</b> |               | <b>Reference</b>                                    |                                                   |
| <b>Reference Number</b>       | <b>Clothing and related products</b>                                                                             |                            | <b>Taxable</b>   | <b>Exempt</b> | <b>Statute/Rule Cite</b>                            | <b>Comment</b>                                    |
| 20010                         | Clothing, except A through D                                                                                     |                            | X                |               | T.C.A. 67-6-102(14),<br>67-6-202(a),<br>67-6-702(a) |                                                   |
| 20011                         | A. Diapers – Childrens (may be excluded)                                                                         |                            | X                |               | N/A                                                 |                                                   |
| 20012                         | B. Diapers – Adults (may be excluded)                                                                            |                            | X                |               | N/A                                                 |                                                   |
| 20015                         | C. Essential clothing priced below a state specific threshold. If exempt, list in the comments                   |                            | X                |               | N/A                                                 |                                                   |
| 20050                         | D. Fur clothing                                                                                                  |                            | X                |               | N/A                                                 |                                                   |

|                         |                                                                    |                |               |                                                              |                                                                                                                                                                                                        |
|-------------------------|--------------------------------------------------------------------|----------------|---------------|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20020                   | Clothing accessories or equipment                                  | X              |               | T.C.A. 67-6-102(15),<br>67-6-202(a),<br>67-6-702(a)          |                                                                                                                                                                                                        |
| 20030                   | Protective equipment                                               | X              |               | T.C.A. 67-6-102(84),<br>67-6-202(a),<br>67-6-702(a)          |                                                                                                                                                                                                        |
| 20040                   | Sport or recreational equipment                                    | X              |               | T.C.A. 67-6-102(100),<br>67-6-202(a),<br>67-6-702(a)         |                                                                                                                                                                                                        |
| <b>Reference Number</b> | <b>Computer related products</b>                                   | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                     | <b>Comment</b>                                                                                                                                                                                         |
| 30100                   | Computer                                                           | X              |               | T.C.A. 67-6-102(20),<br>67-6-202(a),<br>67-6-702(a)          |                                                                                                                                                                                                        |
| 30040                   | Prewritten computer software                                       | X              |               | T.C.A. 67-6-231(a) and (b),<br>67-6-702(a),<br>67-6-102(81)  | See <a href="#">Important Notice 15-14</a> , <a href="#">Important Notice 15-24</a> , and <a href="#">Remotely Accessed Software Direct Pay Permit Form</a> .                                          |
| 30050                   | Prewritten computer software delivered electronically              | X              |               | T.C.A. 67-6-231(a),<br>67-6-702(a),<br>67-6-102(81) and (27) |                                                                                                                                                                                                        |
| 30060                   | Prewritten computer software delivered via load and leave          | X              |               | T.C.A. 67-6-231(a),<br>67-6-702(a),<br>67-6-102(81)          |                                                                                                                                                                                                        |
| 30015                   | Non-prewritten (custom) computer software                          | X              |               | T.C.A. 67-6-231(a) and (b),<br>67-6-702(a),<br>67-6-102(21)  | See <a href="#">Important Notice 15-14</a> , <a href="#">Important Notice 15-24</a> , <a href="#">Important Notice 22-05</a> , and <a href="#">Remotely Accessed Software Direct Pay Permit Form</a> . |
| 30025                   | Non-prewritten (custom) computer software delivered electronically | X              |               | T.C.A. 67-6-231(a),<br>67-6-702(a),<br>67-6-102(21) and (27) |                                                                                                                                                                                                        |

|                         |                                                                                                                                                                  |                |               |                                                                                   |                |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|-----------------------------------------------------------------------------------|----------------|
| 30035                   | Non-prewritten (custom) computer software delivered via load and leave                                                                                           | X              |               | T.C.A. 67-6-231(a),<br>67-6-702(a),<br>67-6-102(21)                               |                |
| <b>Reference Number</b> | <b>Mandatory computer software maintenance contracts</b>                                                                                                         | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                          | <b>Comment</b> |
| 30200                   | Mandatory computer software maintenance contracts with respect to prewritten computer software                                                                   | X              |               | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22) and (81)        |                |
| 30210                   | Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically.                                | X              |               | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22), (27), and (81) |                |
| 30220                   | Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered via load and leave                             | X              |               | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22) and (81)        |                |
| 30230                   | Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software                                                      | X              |               | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21) and (22)        |                |
| 30240                   | Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically                             | X              |               | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(20), (21), and (27) |                |
| 30250                   | Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave                         | X              |               | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21) and (22)        |                |
| <b>Reference Number</b> | <b>Optional computer software maintenance contracts</b>                                                                                                          | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                          | <b>Comment</b> |
| 30300                   | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22) and (81)        |                |

|       |                                                                                                                                                                                                            |   |   |                                                                                   |  |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|-----------------------------------------------------------------------------------|--|
| 30310 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22), (27), and (81) |  |
| 30320 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22) and (81)        |  |
| 30330 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21) and (22)        |  |
| 30340 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21), (22), and (27) |  |
| 30350 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21) and (22)        |  |
| 30360 | 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(22)                                                               |  |
| 30370 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21) and (22)        |  |
| 30380 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21), (22), and (27) |  |
| 30390 | 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. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(21) and (22)        |  |

| Reference Number | 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.<br><br>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. | Taxable | Exempt | Statute/Rule Cite                                                                 | Comment |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------|-----------------------------------------------------------------------------------|---------|
| 30400            | Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software                                                                                                                                                                                                                                                                                                                                                                                       | 100 %   | 0 %    | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22) and (81)        |         |
| 30410            | 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 %   | 0 %    | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22), (27), and (81) |         |
| 30420            | 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 %   | 0 %    | T.C.A. 67-6-208(b), (c), and (d),<br>67-6-702(a),<br>67-6-102(22) and (81)        |         |
| 30430            | Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software                                                                                                                                                                                                                                                                                                                                                                                                          | 0 %     | 100 %  | T.C.A. 67-6-102(22) and (81)                                                      |         |
| Reference Number | Digital products(excludes telecommunications services, ancillary services and computer software)                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Yes     | No     | Statute/Rule Cite                                                                 | Comment |

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                   |            |           |                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                             |
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| 31000                   | 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          |           | <p>T.C.A. 67-6-233 &amp; 67-6-702(f)(4) &amp; 67-6-102(99);</p> <p>T.C.A. 67-6-312(b) &amp; 67-6-702(a) &amp; 67-6-102(43);</p> <p>T.C.A. 67-6-312(c) &amp; 67-6-702(a) &amp; 67-6-102(2);</p> <p>T.C.A. 67-6-226 &amp; 67-6-103(f) &amp; 67-6-714 &amp; 67-6-102(111);</p> <p>T.C.A. 67-6-227;</p> <p>T.C.A. 67-6-233 &amp; 67-6-702(a) &amp; 67-6-102(110)</p> <p>T.C.A. 67-6-231(b)</p> | <p>Specified digital products,</p> <p>Digital advertising final artwork,</p> <p>Digital advertising materials,</p> <p>Video programming service,</p> <p>Direct-to-home satellite service,</p> <p>Video game digital products</p> <p>Remotely accessed computer software</p> |
| <b>Reference Number</b> | <b>For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax.<br/>Does your state impose tax on:</b>                                                                                                                                                                                                                            | <b>Yes</b> | <b>No</b> | <b>Statute/Rule Cite</b>                                                                                                                                                                                                                                                                                                                                                                   | <b>Comment</b>                                                                                                                                                                                                                                                              |
| 31065                   | Digital audio visual works sold to users other than the end user.                                                                                                                                                                                                                                                                                                                                                 |            | X         | T.C.A. 67-6-233(f),<br>67-6-102(33) and (99)                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                             |
| 31050                   | Digital audio visual works sold with rights of use less than permanent use...                                                                                                                                                                                                                                                                                                                                     | X          |           | T.C.A. 67-6-233(a) and (b) (1),<br>67-6-702(f)(4),<br>67-6-102(33) and (99)                                                                                                                                                                                                                                                                                                                | Special 2.5% local tax rate applies instead of general local tax rate                                                                                                                                                                                                       |

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| 31060                   | Digital audio visual works sold with rights of use conditioned on continued payment.                                                       | X              |               | T.C.A. 67-6-233(a) and (b) (2),<br>67-6-702(f)(4),<br>67-6-102(33) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                                                            |
| 31095                   | Digital audio works sold to users other than the end user.                                                                                 |                | X             | T.C.A. 67-6-233(f),<br>67-6-102(32) and (99)                                |                                                                                                                                  |
| 31080                   | Digital audio works sold with rights of use less than permanent.                                                                           | X              |               | T.C.A. 67-6-233(a) and (b) (1),<br>67-6-702(f)(4),<br>67-6-102(32) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                                                            |
| 31090                   | Digital audio works sold with rights of use conditioned on continued payments.                                                             | X              |               | T.C.A. 67-6-233(a) and (b) (2),<br>67-6-702(f)(4),<br>67-6-102(32) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                                                            |
| 31125                   | Digital books sold to users other than the end user.                                                                                       |                | X             | T.C.A. 67-6-233(f),<br>67-6-102(34) and (99)                                |                                                                                                                                  |
| 31110                   | Digital books sold with rights of use less than permanent.                                                                                 | X              |               | T.C.A. 67-6-233(a) and (b) (1),<br>67-6-702(f)(4),<br>67-6-102(34) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                                                            |
| 31120                   | Digital books sold with rights of use conditioned on continued payments.                                                                   | X              |               | T.C.A. 67-6-233(a) and (b) (2),<br>67-6-702(f)(4),<br>67-6-102(34) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                                                            |
| 31121                   | 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), and (b)(2),<br>67-6-102(32), (33), and (34)     | 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 |
| <b>Reference Number</b> | <b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>                                    | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                    | <b>Comment</b>                                                                                                                   |
| 31040                   | Digital audio visual works sold to an end user with rights for permanent use                                                               | X              |               | T.C.A. 67-6-233(a) and (b) (1),<br>67-6-702(f)(4),<br>67-6-102(33) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                                                            |

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| 31070                   | Digital audio works sold to an end user with rights for permanent use                                                                                                                                                                                                                                                                                                                                                                                                                                                      | X              |               | T.C.A. 67-6-233(a) and (b) (1),<br>67-6-702(f)(4),<br>67-6-102(32) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                             |
| 31100                   | Digital books sold to an end user with rights for permanent use                                                                                                                                                                                                                                                                                                                                                                                                                                                            | X              |               | T.C.A. 67-6-233(a) and (b) (1),<br>67-6-702(f)(4),<br>67-6-102(34) and (99) | Special 2.5% local tax rate applies instead of general local tax rate                             |
| <b>Reference Number</b> | <b>Section 332.H. provides that states may have product-based exemptions or not impose tax on sales of specific items within specified digital products when sales of such items not transferred electronically are not subject to tax.</b><br><br><b>(“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.)</b><br><br><b>List product-based exemptions for specific items included in specified digital products. Example: digital textbooks</b> | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                    | <b>Comment</b>                                                                                    |
| 32000                   | Digital advertising preliminary artwork                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | X              |               | T.C.A. 67-6-102(1) and (76),<br>67-6-312(a)                                 | Exemption for a qualified advertising agency                                                      |
| <b>Reference Number</b> | <b>Food and food products</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                    | <b>Comment</b>                                                                                    |
| 40030                   | Food and food ingredients except for items A-D which may be excluded from and taxed differently than food and food ingredients. Food and food ingredients do not include alcoholic beverages and tobacco.<br><br>If food and food ingredients are taxable but have a different rate than the general sales tax rate, please indicate the rate in the Comment column.                                                                                                                                                       | X              |               | T.C.A. 67-6-228(a),<br>67-6-702(a),<br>67-6-102(46)                         | Food and food ingredients are subject to the special 4% state rate plus the applicable local rate |
|                         | <b>Items A-D, may be excluded from food and food ingredients. If taxable indicate if the item is included or excluded from the food and food ingredients definition and the applicable state sales tax rate in the Comment column.</b>                                                                                                                                                                                                                                                                                     |                |               |                                                                             |                                                                                                   |

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| 40010 | A. Candy, except for A.1. Dried or partially dried fruit, which may be excluded from Candy definition and taxed as Food and food ingredients. | X |  | T.C.A. 67-6-228(b),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(11) |                                                                                                                                                             |
| 40015 | A.1. Dried or partially dried fruit that contains one or more sweeteners and may also contain other additives                                 | X |  | T.C.A. 67-6-228(b),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(11) |                                                                                                                                                             |
| 40020 | B. Dietary Supplements                                                                                                                        | X |  | T.C.A. 67-6-228(b),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(31) |                                                                                                                                                             |
| 40040 | Food sold through vending machines                                                                                                            | X |  | N/A,<br>T.C.A. 67-6-228(a) and (b),<br>67-6-202(a),<br>67-6-702(g)  | Food and food ingredients are subject to a special 4% state rate and sales of all merchandise from a vending machine are subject to a 2.25% local tax rate. |
| 40050 | C. Soft Drinks                                                                                                                                | X |  | N/A,<br>T.C.A. 67-6-228(a),<br>67-6-702(a)                          |                                                                                                                                                             |
| 40060 | D. Bottled Water                                                                                                                              | X |  | N/A,<br>T.C.A. 67-6-228(a),<br>67-6-702(a)                          |                                                                                                                                                             |
| 41000 | Prepared Food                                                                                                                                 | X |  | T.C.A 67-6-228(b),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(79)  |                                                                                                                                                             |

| Reference Number | 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                                                                                                                                             |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|-----------------------------|---------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| 41010            | Prepared 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),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(79) |                                                                                                                                                     |
| 41020            | Prepared 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),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(79) |                                                                                                                                                     |
| 41025            | Meat or seafood products that meet the definition of prepared 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),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(79) |                                                                                                                                                     |
| 41030            | Bakery items that meet the definition of prepared food 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),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(79) |                                                                                                                                                     |
| 41040            | Prepared food sold without eating utensils provided by the seller that ordinarily requires cooking (as opposed to just reheating) by the consumer prior to consumption                                                                                                                                                                                                                                                                                   | X                         |                             | T.C.A. 67-6-228(b),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-102(79) |                                                                                                                                                     |
| 41045            | Bottled water, candy, dietary supplements, soft drinks and items under Reference numbers 41010, 41020, 41025, 41030 and 41040 that would otherwise be exempt from tax but are considered "prepared food" if utensils are made available to the customer at the seller's location.                                                                                                                                                                        | X                         |                             |                                                                     | All of the food items and dietary supplements mentioned are taxable and if sold as prepared food (utensils are provided by the seller) are taxable. |
|                  | <b>Health-care products (indicate how the options are treated in your state)</b>                                                                                                                                                                                                                                                                                                                                                                         |                           |                             |                                                                     |                                                                                                                                                     |

| Reference Number | Drugs for human use                                                                                                                                     | Taxable | Exempt | Statute/Rule Cite                                                            | Comment |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------|------------------------------------------------------------------------------|---------|
| 51010            | Drugs, other than over-the-counter drugs, for human use without a prescription                                                                          | X       |        | T.C.A. 67-6-102(38), (71), and (80),<br>67-6-202(a),<br>67-6-702(a)          |         |
| 51020            | Drugs, other than over-the-counter drugs, for human use with a prescription                                                                             |         | X      | T.C.A. 67-6-102(38), (71), and (80),<br>67-6-320(a)                          |         |
| 51050            | Insulin for human use without a prescription                                                                                                            |         | X      | T.C.A. 67-6-320(b)(1)                                                        |         |
| 51060            | Insulin for human use with a prescription                                                                                                               |         | X      | T.C.A. 67-6-320(b)(1)                                                        |         |
| 51090            | Medical oxygen for human use without a prescription                                                                                                     | X       |        | T.C.A. 67-6-320(b)(2),<br>67-6-202(a),<br>67-6-702(a)                        |         |
| 51100            | Medical oxygen for human use with a prescription                                                                                                        |         | X      | T.C.A. 67-6-320(b)(2)                                                        |         |
| 51130            | Over-the-counter drugs for human use without a prescription other than oral healthcare products for human use                                           | X       |        | T.C.A. 67-6-102(71) and (80),<br>67-6-202(a),<br>67-6-702(a)                 |         |
| 51140            | Over-the-counter drugs for human use with a prescription other than oral healthcare products for human use                                              |         | X      | T.C.A 67-6-102(71) and (80),<br>67-6-320(a)                                  |         |
| 51170            | Grooming and hygiene products for human use that don't meet the definition of "drug" other than oral healthcare products for human use                  | X       |        | T.C.A. 67-6-102(47) and (71),<br>67-6-320(a),<br>67-6-202(a),<br>67-6-702(a) |         |
| 51171            | Grooming and hygiene products for human use that meet the definition of "drug" without a prescription other than oral healthcare products for human use | X       |        | T.C.A. 67-6-102(47) and (71),<br>67-6-320(a),<br>67-6-202(a),<br>67-6-702(a) |         |

|                         |                                                                                                                                                                                                                                                                                                                                                                                                   |                |               |                                                                              |                                                                                                                                                              |
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| 51172                   | Grooming and hygiene products for human use that meet the definition of "drug" with a prescription other than oral healthcare products for human use                                                                                                                                                                                                                                              |                | X             | T.C.A. 67-6-102(47) and (71),<br>67-6-320(a),<br>67-6-202(a),<br>67-6-702(a) |                                                                                                                                                              |
| 51175                   | Menstrual discharge collection devices, also known as feminine hygiene products, except reference numbers 51176 and 51177.                                                                                                                                                                                                                                                                        | X              |               | N/A                                                                          |                                                                                                                                                              |
| 51176                   | Period underwear. If exempt, indicate in the comment column if they are exempt as menstrual discharge collection devices or clothing.                                                                                                                                                                                                                                                             | X              |               | N/A                                                                          | Period underwear would qualify as clothing and be exempt during the traditional sales tax holiday.<br><br>See <a href="#">Sales Tax Holiday</a> information. |
| 51177                   | All other items that meet the definition of "clothing", except reference number 51176, but are marketed specifically for use as menstrual discharge collection devices for the human menstrual cycle, such as period swimwear, period running shorts and period sleep shorts. If exempt, indicate in the comment column if they are exempt as menstrual discharge collection devices or clothing. | X              |               | N/A                                                                          | These items would qualify as clothing and be exempt during the traditional sales tax holiday.<br><br>See <a href="#">Sales Tax Holiday</a> information.      |
| 51190                   | Over-the-counter drugs for human use to hospitals                                                                                                                                                                                                                                                                                                                                                 |                | X             | T.C.A. 67-6-320(a) and (b),<br>Rule 1320-05-01-.26                           |                                                                                                                                                              |
| 51195                   | Over-the-counter drugs for human use to other medical facilities                                                                                                                                                                                                                                                                                                                                  |                | X             | T.C.A. 67-6-320(a) and (b),<br>Rule 1320-05-01-.26                           |                                                                                                                                                              |
| 51200                   | Prescription drugs for human use to hospitals                                                                                                                                                                                                                                                                                                                                                     |                | X             | T.C.A. 67-6-320(a) and (b),<br>Rule 1320-05-01-.26                           |                                                                                                                                                              |
| 51205                   | Prescription drugs for human use to other medical facilities                                                                                                                                                                                                                                                                                                                                      |                | X             | T.C.A. 67-6-320(a) and (b),<br>Rule 1320-05-01-.26                           |                                                                                                                                                              |
| 51240                   | Free samples of drugs for human use                                                                                                                                                                                                                                                                                                                                                               | X              |               | T.C.A. 67-6-202(a),<br>67-6-702(a)                                           |                                                                                                                                                              |
| 51250                   | Free samples of prescription drugs for human use                                                                                                                                                                                                                                                                                                                                                  |                | X             | T.C.A. 67-6-319(b)                                                           |                                                                                                                                                              |
| <b>Reference Number</b> | <b>Drugs for animal use</b>                                                                                                                                                                                                                                                                                                                                                                       | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                     | <b>Comment</b>                                                                                                                                               |

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| 51030 | Drugs, other than over-the-counter drugs, for animal use without a prescription | X |   | T.C.A. 67-6-102(35), (67), and (75),<br>67-6-202(a),<br>67-6-702(a)                 |  |
| 51040 | Drugs, other than over-the-counter drugs, for animal use with a prescription    | X |   | T.C.A. 67-6-102(38), (71), and (80),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) |  |
| 51070 | Insulin for animal use without a prescription                                   |   | X | T.C.A. 67-6-320(b)(1)                                                               |  |
| 51080 | Insulin for animal use with a prescription                                      |   | X | T.C.A. 67-6-320(b)(1)                                                               |  |
| 51110 | Medical oxygen for animal use without a prescription                            | X |   | T.C.A. 67-6-320(b)(2),<br>67-6-202(a),<br>67-6-702(a)                               |  |
| 51120 | Medical oxygen for animal use with a prescription                               | X |   | T.C.A. 67-6-320(b)(2),<br>67-6-202(a),<br>67-6-702(a)                               |  |
| 51150 | Over-the-counter drugs for animal use without a prescription                    | X |   | T.C.A. 67-6-102(71) and (80),<br>67-6-202(a),<br>67-6-702(a)                        |  |
| 51160 | Over-the-counter drugs for animal use with a prescription                       | X |   | T.C.A. 67-6-102(71) and (80),<br>67-6-320(a),<br>67-6-202(a),<br>67-6-702(a)        |  |
| 51180 | Grooming and hygiene products for animal use                                    | X |   | T.C.A. 67-6-102(47) and (71),<br>67-6-320(a),<br>67-6-202(a),<br>67-6-702(a)        |  |

|                         |                                                                                                    |                |               |                                                                             |                                                                                                                                                                                                                                                        |
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| 51210                   | Over-the-counter drugs for animal use to veterinary hospitals and other animal medical facilities  | X              |               | T.C.A. 67-6-202(a),<br>67-6-702(a),<br>67-6-351                             |                                                                                                                                                                                                                                                        |
| 51220                   | Prescription drugs for animal use to veterinary hospitals and other animal medical facilities      | X              |               | T.C.A. 67-6-202(a),<br>67-6-702(a),<br>67-6-351                             |                                                                                                                                                                                                                                                        |
| 51260                   | Free samples of drugs for animal use                                                               | X              |               | T.C.A. 67-6-202(a),<br>67-6-702(a)                                          |                                                                                                                                                                                                                                                        |
| 51270                   | Free samples of prescription drugs for animal use                                                  |                | X             | T.C.A. 67-6-319(a)                                                          |                                                                                                                                                                                                                                                        |
| <b>Reference Number</b> | <b>Oral healthcare products for human use</b>                                                      | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                    | <b>Comment</b>                                                                                                                                                                                                                                         |
| 51300                   | Oral healthcare products for human use sold to individuals for personal use without a prescription | X              |               | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
| 51305                   | Oral healthcare products for human use sold to individuals for personal use with a prescription    | X              |               | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
| 51310                   | Oral healthcare products for human use sold to other than an individual                            | X              |               | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |

|       |                                                                                                                                                        |   |  |                                                                             |                                                                                                                                                                                                                                                        |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 51320 | Oral healthcare products for human use that are over-the-counter drugs for human use sold to an individual for personal use without a prescription     | X |  | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
| 51325 | Oral healthcare products for human use that are over-the-counter drugs for human use sold to an individual for personal use with a prescription        | X |  | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
| 51330 | Oral healthcare products for human use that are over-the-counter drugs for human use sold to other than an individual                                  | X |  | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
| 51340 | Oral healthcare products for human use that are not over-the-counter drugs for human use sold to an individual for personal use without a prescription | X |  | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
| 51345 | Oral healthcare products for human use that are not over-the-counter drugs for human use sold to an individual for personal use with a prescription    | X |  | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |

| 51550            | Oral healthcare products for human use that are not over-the-counter drugs for human use sold to other than an individual | X       |        | N/A,<br>T.C.A. 67-6-102(47),<br>67-6-202(a),<br>67-6-702(a),<br>67-6-320(a) | Tennessee does not use the 'oral healthcare products for human use' definition. These products are defined under the 'grooming and hygiene products' definition and are taxable as such regardless of whether they are with or without a prescription. |
|------------------|---------------------------------------------------------------------------------------------------------------------------|---------|--------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reference Number | Durable medical equipment (indicate how the options are treated in your state)                                            | Taxable | Exempt | Statute/Rule Cite                                                           | Comment                                                                                                                                                                                                                                                |
| 52010            | Durable medical equipment, not for home use, without a prescription                                                       | X       |        | T.C.A. 67-6-102(39) and (80),<br>67-6-202(a),<br>67-6-702(a)                |                                                                                                                                                                                                                                                        |
| 52020            | Durable medical equipment, not for home use, with a prescription                                                          | X       |        | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-202(a),<br>67-6-702(a)        |                                                                                                                                                                                                                                                        |
| 52030            | Durable medical equipment, not for home use, with a prescription paid for by Medicare                                     | X       |        | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-202(a),<br>67-6-702(a)        |                                                                                                                                                                                                                                                        |
| 52040            | Durable medical equipment, not for home use, with a prescription reimbursed by Medicare                                   | X       |        | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-202(a),<br>67-6-702(a)        |                                                                                                                                                                                                                                                        |
| 52050            | Durable medical equipment, not for home use, with a prescription paid for by Medicaid                                     |         | X      | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-308                           |                                                                                                                                                                                                                                                        |

|       |                                                                                         |   |   |                                                                      |  |
|-------|-----------------------------------------------------------------------------------------|---|---|----------------------------------------------------------------------|--|
| 52060 | Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid | X |   | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52070 | Durable medical equipment for home use without a prescription                           | X |   | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52080 | Durable medical equipment for home use with a prescription                              |   | X | T.C.A. 67-6-102(39) and (80),<br>67-6-314(2)                         |  |
| 52090 | Durable medical equipment for home use with a prescription paid for by Medicare         |   | X | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-314(2)                 |  |
| 52100 | Durable medical equipment for home use with a prescription reimbursed by Medicare       |   | X | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-314(2)                 |  |
| 52110 | Durable medical equipment for home use with a prescription paid for by Medicaid         |   | X | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-314(2),<br>67-6-308    |  |
| 52120 | Durable medical equipment for home use with a prescription reimbursed by Medicaid       |   | X | N/A,<br>T.C.A. 67-6-102(39) and (80),<br>67-6-314(2)                 |  |
| 52130 | Oxygen delivery equipment, not for home use, without a prescription                     |   | X | T.C.A. 67-6-314(3)                                                   |  |
| 52140 | Oxygen delivery equipment, not for home use, with a prescription                        |   | X | T.C.A. 67-6-314(3)                                                   |  |
| 52150 | Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare   |   | X | T.C.A. 67-6-314(3)                                                   |  |

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|-------|-----------------------------------------------------------------------------------------|--|---|--------------------|--|
| 52160 | Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare |  | X | T.C.A. 67-6-314(3) |  |
| 52170 | Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid   |  | X | T.C.A. 67-6-314(3) |  |
| 52180 | Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid |  | X | T.C.A. 67-6-314(3) |  |
| 52190 | Oxygen delivery equipment for home use without a prescription                           |  | X | T.C.A. 67-6-314(3) |  |
| 52200 | Oxygen delivery equipment for home use with a prescription                              |  | X | T.C.A. 67-6-314(3) |  |
| 52210 | Oxygen delivery equipment for home use with a prescription paid for by Medicare         |  | X | T.C.A. 67-6-314(3) |  |
| 52220 | Oxygen delivery equipment for home use with a prescription reimbursed by Medicare       |  | X | T.C.A. 67-6-314(3) |  |
| 52230 | Oxygen delivery equipment for home use with a prescription paid for by Medicaid         |  | X | T.C.A. 67-6-314(3) |  |
| 52240 | Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid       |  | X | T.C.A. 67-6-314(3) |  |
| 52250 | Kidney dialysis equipment, not for home use, without a prescription                     |  | X | T.C.A. 67-6-314(4) |  |
| 52260 | Kidney dialysis equipment, not for home use, with a prescription                        |  | X | T.C.A. 67-6-314(4) |  |
| 52270 | Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare   |  | X | T.C.A. 67-6-314(4) |  |
| 52280 | Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare |  | X | T.C.A. 67-6-314(4) |  |
| 52290 | Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid   |  | X | T.C.A. 67-6-314(4) |  |
| 52300 | Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid |  | X | T.C.A. 67-6-314(4) |  |
| 52310 | Kidney dialysis equipment for home use without a prescription                           |  | X | T.C.A. 67-6-314(4) |  |
| 52320 | Kidney dialysis equipment for home use with a prescription                              |  | X | T.C.A. 67-6-314(4) |  |
| 52330 | Kidney dialysis equipment for home use with a prescription paid for by Medicare         |  | X | T.C.A. 67-6-314(4) |  |

|                         |                                                                                             |                |               |                                                        |                |
|-------------------------|---------------------------------------------------------------------------------------------|----------------|---------------|--------------------------------------------------------|----------------|
| 52340                   | Kidney dialysis equipment for home use with a prescription reimbursed by Medicare           |                | X             | T.C.A. 67-6-314(4)                                     |                |
| 52350                   | Kidney dialysis equipment for home use with a prescription paid for by Medicaid             |                | X             | T.C.A. 67-6-314(4)                                     |                |
| 52360                   | Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid           |                | X             | T.C.A. 67-6-314(4)                                     |                |
| 52370                   | Enteral feeding systems, not for home use, without a prescription                           |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52380                   | Enteral feeding systems, not for home use, with a prescription                              |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52390                   | Enteral feeding systems, not for home use, with a prescription paid for by Medicare         |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52400                   | Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare       |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52410                   | Enteral feeding systems, not for home use, with a prescription paid for by Medicaid         |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52420                   | Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid       |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52430                   | Enteral feeding systems for home use without a prescription                                 |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52440                   | Enteral feeding systems for home use with a prescription                                    |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52450                   | Enteral feeding systems for home use with a prescription paid for by Medicare               |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52460                   | Enteral feeding systems for home use with a prescription reimbursed by Medicare             |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52470                   | Enteral feeding systems for home use with a prescription paid for by Medicaid               |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52480                   | Enteral feeding systems for home use with a prescription reimbursed by Medicaid             |                | X             | T.C.A. 67-6-314(5)                                     |                |
| 52490                   | Repair and replacement parts for durable medical equipment which are for single patient use | X              |               | T.C.A. 67-6-102(39)(B),<br>67-6-202(a),<br>67-6-702(a) |                |
| <b>Reference Number</b> | <b>Breast pump, breast pump collection and storage supplies and breast pump kit</b>         | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                               | <b>Comment</b> |

|       |                                                                           |   |   |                                                              |  |
|-------|---------------------------------------------------------------------------|---|---|--------------------------------------------------------------|--|
| 52500 | Breast pump, not for home use, without a prescription                     | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52501 | Breast pump, not for home use, with a prescription                        | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52502 | Breast pump, not for home use, with a prescription paid by Medicare       | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52503 | Breast pump, not for home use, with a prescription reimbursed by Medicare | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52504 | Breast pump, not for home use, with a prescription paid by Medicaid       |   | X | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-308                    |  |
| 52505 | Breast pump, not for home use, with a prescription reimbursed by Medicaid | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52506 | Breast pump for home use without a prescription                           | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52507 | Breast pump for home use with a prescription                              | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |

|       |                                                                                                         |   |   |                                                              |  |
|-------|---------------------------------------------------------------------------------------------------------|---|---|--------------------------------------------------------------|--|
| 52508 | Breast pump for home use with a prescription paid for by Medicare                                       | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52509 | Breast pump for home use with a prescription reimbursed by Medicare                                     | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52510 | Breast pump for home use with a prescription paid for by Medicaid                                       |   | X | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-308                    |  |
| 52511 | Breast pump for home use with a prescription reimbursed by Medicaid                                     | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52512 | Repair and replacement parts for breast pump which are for single patient use                           | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52515 | Breast pump collection and storage supplies, not for home use, without a prescription                   | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52516 | Breast pump collection and storage supplies, not for home use, with a prescription                      | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52517 | Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicare | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |

|       |                                                                                                           |   |   |                                                              |  |
|-------|-----------------------------------------------------------------------------------------------------------|---|---|--------------------------------------------------------------|--|
| 52518 | Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicare | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52519 | Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicaid   |   | X | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-308                    |  |
| 52520 | Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicaid | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52521 | Breast pump collection and storage supplies for home use without a prescription                           | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52522 | Breast pump collection and storage supplies for home use with a prescription                              | X |   | NA,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a)  |  |
| 52523 | Breast pump collection and storage supplies for home use with a prescription paid for by Medicare         | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52524 | Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicare       | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52525 | Breast pump collection and storage supplies for home use with a prescription paid for by Medicaid         |   | X | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-308                    |  |

|       |                                                                                                     |   |   |                                                              |  |
|-------|-----------------------------------------------------------------------------------------------------|---|---|--------------------------------------------------------------|--|
| 52526 | Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicaid | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52530 | Breast pump kit, not for home use, without a prescription                                           | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52531 | Breast pump kit, not for home use, with a prescription                                              | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52532 | Breast pump kit, not for home use, with a prescription paid for by Medicare                         | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52534 | Breast pump kit, not for home use, with a prescription reimbursed by Medicare                       | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52535 | Breast pump kit, not for home use, with a prescription paid for by Medicaid                         |   | X | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-308                    |  |
| 52536 | Breast pump kit, not for home use, with a prescription reimbursed by Medicaid                       | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |
| 52537 | Breast pump kit for home use without a prescription                                                 | X |   | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |  |

| 52538            | Breast pump kit for home use with a prescription                                  | X       |        | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |         |
|------------------|-----------------------------------------------------------------------------------|---------|--------|--------------------------------------------------------------|---------|
| 52539            | Breast pump kit for home use with a prescription paid for by Medicare             | X       |        | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |         |
| 52540            | Breast pump kit for home use with a prescription reimbursed by Medicare           | X       |        | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |         |
| 52541            | Breast pump kit for home use with a prescription paid for by Medicaid             |         | X      | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-308                    |         |
| 52542            | Breast pump kit for home use with a prescription reimbursed by Medicaid           | X       |        | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |         |
| 52543            | Repair and replacement parts for breast pump kit which are for single patient use | X       |        | N/A,<br>T.C.A. 67-6-102(102),<br>67-6-202(a),<br>67-6-702(a) |         |
| Reference Number | Mobility enhancing equipment (indicate how the options are treated in your state) | Taxable | Exempt | Statute/Rule Cite                                            | Comment |
| 53010            | Mobility enhancing equipment without a prescription                               | X       |        | T.C.A. 67-6-102(65) and (80),<br>67-6-202(a),<br>67-6-702(a) |         |
| 53020            | Mobility enhancing equipment with a prescription                                  |         | X      | T.C.A. 67-6-102(65) and (80),<br>67-6-314(6)                 |         |

| 53030            | Mobility enhancing equipment with a prescription paid for by Medicare   |         | X      | N/A,<br>T.C.A. 67-6-102(65) and (80),<br>67-6-314(6)              |         |
|------------------|-------------------------------------------------------------------------|---------|--------|-------------------------------------------------------------------|---------|
| 53040            | Mobility enhancing equipment with a prescription reimbursed by Medicare |         | X      | N/A,<br>T.C.A. 67-6-102(65) and (80),<br>67-6-314(6)              |         |
| 53050            | Mobility enhancing equipment with a prescription paid for by Medicaid   |         | X      | N/A,<br>T.C.A. 67-6-102(65) and (80),<br>67-6-314(6),<br>67-6-308 |         |
| 53060            | Mobility enhancing equipment with a prescription reimbursed by Medicaid |         | X      | N/A,<br>T.C.A. 67-6-102(65) and (80),<br>67-6-314(6)              |         |
| Reference Number | Prosthetic devices (indicate how the options are treated in your state) | Taxable | Exempt | Statute/Rule Cite                                                 | Comment |
| 54010            | Prosthetic devices without a prescription                               |         | X      | T.C.A. 67-6-102(83) and (80),<br>67-6-314(1)                      |         |
| 54020            | Prosthetic devices with a prescription                                  |         | X      | T.C.A. 67-6-102(83) and (80),<br>67-6-314(1)                      |         |
| 54030            | Prosthetic devices with a prescription paid for by Medicare             |         | X      | T.C.A. 67-6-102(83) and (80),<br>67-6-314(1)                      |         |
| 54040            | Prosthetic devices with a prescription reimbursed by Medicare           |         | X      | T.C.A. 67-6-102(83) and (80),<br>67-6-314(1)                      |         |
| 54050            | Prosthetic devices with a prescription paid for by Medicaid             |         | X      | T.C.A. 67-6-102(83) and (80),<br>67-6-314(1)                      |         |

|       |                                                                  |   |   |                                                                           |                                                                                      |
|-------|------------------------------------------------------------------|---|---|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| 54060 | Prosthetic devices with a prescription reimbursed by Medicaid    |   | X | T.C.A. 67-6-102(83) and (80),<br>67-6-314(1)                              |                                                                                      |
| 54070 | Corrective eyeglasses without a prescription                     | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54080 | Corrective eyeglasses with a prescription                        | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54090 | Corrective eyeglasses with a prescription paid for by Medicare   | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54100 | Corrective eyeglasses with a prescription reimbursed by Medicare | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54110 | Corrective eyeglasses with a prescription paid for by Medicaid   | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54120 | Corrective eyeglasses with a prescription reimbursed by Medicaid | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |

|       |                                                           |   |   |                                                                           |                                                                                      |
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| 54130 | Contact lenses without a prescription                     | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54140 | Contact lenses with a prescription                        | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54150 | Contact lenses with a prescription paid for by Medicare   | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54160 | Contact lenses with a prescription reimbursed by Medicare | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54170 | Contact lenses with a prescription paid for by Medicaid   | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54180 | Contact lenses with a prescription reimbursed by Medicaid | X |   | T.C.A. 67-6-102(83) and (80),<br>67-6-316,<br>67-6-202(a),<br>67-6-702(a) | Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt |
| 54190 | Hearing aids without a prescription                       |   | X | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)                               |                                                                                      |
| 54200 | Hearing aids with a prescription                          |   | X | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)                               |                                                                                      |

|                         |                                                              |                |               |                                                          |                                                                       |
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| 54210                   | Hearing aids with a prescription paid for by Medicare        |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54220                   | Hearing aids with a prescription reimbursed by Medicare      |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54230                   | Hearing aids with a prescription paid for by Medicaid        |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54240                   | Hearing aids with a prescription reimbursed by Medicaid.     |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54250                   | Dental prosthesis without a prescription                     |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54260                   | Dental prosthesis with a prescription                        |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54270                   | Dental prosthesis with a prescription paid for by Medicare   |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54280                   | Dental prosthesis with a prescription reimbursed by Medicare |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54290                   | Dental prosthesis with a prescription paid for by Medicaid   |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| 54300                   | Dental prosthesis with a prescription reimbursed by Medicaid |                | X             | T.C.A 67-6-102(83) and (80),<br>67-6-314(1)              |                                                                       |
| <b>Reference Number</b> | <b>Telecommunications &amp; related products</b>             | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                 | <b>Comment</b>                                                        |
| 60010                   | Ancillary Services - telecommunications                      | X              |               | T.C.A. 67-6-102(8),<br>67-6-205(c)(8),<br>67-6-702(f)(2) | Special 2.5% local tax rate applies instead of general local tax rate |

|                             |                                                                                    |                |               |                                                                                             |                                                                                                                                                                                                                                                                             |
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| 60020                       | Conference bridging service                                                        | X              |               | T.C.A. 67-6-102(8)(A),<br>67-6-205(c)(8),<br>67-6-702(f)(2)                                 | Special 2.5% local tax rate<br>applies instead of general<br>local tax rate                                                                                                                                                                                                 |
| 60030                       | Detailed telecommunications billing service                                        | X              |               | T.C.A. 67-6-102(8)(B),<br>67-6-205(c)(8),<br>67-6-702(f)(2)                                 | Special 2.5% local tax rate<br>applies instead of general<br>local tax rate                                                                                                                                                                                                 |
| 60040                       | Directory assistance                                                               | X              |               | T.C.A. 67-6-102(8)(C),<br>67-6-205(c)(8),<br>67-6-702(f)(2)                                 | Special 2.5% local tax rate<br>applies instead of general<br>local tax rate                                                                                                                                                                                                 |
| 60050                       | Vertical service - telecommunications                                              | X              |               | T.C.A. 67-6-102(8)(D),<br>67-6-205(c)(8),<br>67-6-702(f)(2)                                 | Special 2.5% local tax rate<br>applies instead of general<br>local tax rate                                                                                                                                                                                                 |
| 60060                       | Voice mail service                                                                 | X              |               | T.C.A. 67-6-102(8)(E),<br>67-6-205(c)(8),<br>67-6-702(f)(2)                                 | Special 2.5% local tax rate<br>applies instead of general<br>local tax rate                                                                                                                                                                                                 |
| <b>Reference<br/>Number</b> | <b>Telecommunications (Indicate how the<br/>options are treated in your state)</b> | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                                    | <b>Comment</b>                                                                                                                                                                                                                                                              |
| 61000                       | Intrastate Telecommunications Service                                              | X              |               | T.C.A 67-6-102(103) and<br>(53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2)               | Special 2.5% local tax rate<br>applies instead of general<br>local tax rate                                                                                                                                                                                                 |
| 61010                       | Interstate Telecommunications Service                                              | X              |               | T.C.A. 67-6-102(103) and<br>(52),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and<br>0% local tax rate applies to<br>business interstate<br>telecommunications:<br><br>2) general state tax rate<br>(currently 7%) and 1.5%<br>local tax rate applies to<br>residential interstate<br>telecommunications. |

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| 61020 | International Telecommunications Service | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |
| 61030 | International 800 service                | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |
| 61040 | International 900 service                | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |
| 61050 | International fixed wireless service     | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |

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| 61060 | International mobile wireless service            | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1)        | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |
| 61080 | International prepaid calling service            | X |  | T.C.A. 67-6-102(103), (51), and (77),<br>67-6-230(a),<br>67-6-702(a)                            |                                                                                                                                                                                                                                                              |
| 61090 | International prepaid wireless calling service   | X |  | T.C.A. 67-6-102(103), (51), and (78),<br>67-6-230(a),<br>67-6-702(a)                            |                                                                                                                                                                                                                                                              |
| 61100 | International private communications service     | X |  | T.C.A. 67-6-102(103), (51), and (82),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |
| 61110 | International value-added non-voice data service | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1)        | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications. |

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| 61120 | International residential telecommunications service | X |  | T.C.A. 67-6-102(103) and (51),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(1)              | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential telecommunications.         |
| 61130 | Interstate 800 service                               | X |  | T.C.A. 67-6-102(103) and (52),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |
| 61140 | Interstate 900 service                               | X |  | T.C.A. 67-6-102(103) and (52),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |
| 61150 | Interstate fixed wireless service                    | X |  | T.C.A. 67-6-102(103) and (52),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |

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| 61160 | Interstate mobile wireless service            | X |  | T.C.A. 67-6-102(103) and (52),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1)        | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |
| 61180 | Interstate prepaid calling service            | X |  | T.C.A. 67-6-102(103), (52), and (77),<br>67-6-230(a),<br>67-6-702(a)                            |                                                                                                                                                                                                                                                        |
| 61190 | Interstate prepaid wireless calling service   | X |  | T.C.A. 67-6-102(103), (52), and (78),<br>67-6-230(a),<br>67-6-702(a)                            |                                                                                                                                                                                                                                                        |
| 61200 | Interstate private communications service     | X |  | T.C.A. 67-6-102(103), (52), and (82),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1) | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |
| 61210 | Interstate value-added non-voice data service | X |  | T.C.A. 67-6-102(103) and (52),<br>67-6-205(a) and (c)(3),<br>67-6-221,<br>67-6-702(f)(1)        | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |

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| 61220 | Interstate residential telecommunications service | X |  | T.C.A. 67-6-102(103) and (52),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(1)       | Special rates of:<br><br>1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications;<br><br>2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications. |
| 61230 | Intrastate 800 service                            | X |  | T.C.A 67-6-102(103) and (53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2)        | Special 2.5% local tax rate applies instead of general local tax rate                                                                                                                                                                                  |
| 61240 | Intrastate 900 service                            | X |  | T.C.A 67-6-102(103) and (53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2)        | Special 2.5% local tax rate applies instead of general local tax rate                                                                                                                                                                                  |
| 61250 | Intrastate fixed wireless service                 | X |  | T.C.A 67-6-102(103) and (53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2)        | Special 2.5% local tax rate applies instead of general local tax rate                                                                                                                                                                                  |
| 61260 | Intrastate mobile wireless service                | X |  | T.C.A 67-6-102(103) and (53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2)        | Special 2.5% local tax rate applies instead of general local tax rate                                                                                                                                                                                  |
| 61280 | Intrastate prepaid calling service                | X |  | T.C.A. 67-6-102(103), (53), and (77),<br>67-6-230(a),<br>67-6-702(a)              |                                                                                                                                                                                                                                                        |
| 61290 | Intrastate prepaid wireless calling service       | X |  | T.C.A. 67-6-102(103), (53), and (78),<br>67-6-230(a),<br>67-6-702(a)              |                                                                                                                                                                                                                                                        |
| 61300 | Intrastate private communications service         | X |  | T.C.A 67-6-102(103), (53), and (82),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2) | Special 2.5% local tax rate applies instead of general local tax rate                                                                                                                                                                                  |

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|-------------------------|-------------------------------------------------------------------------------|----------------|---------------|----------------------------------------------------------------------------|-----------------------------------------------------------------------|
| 61310                   | Intrastate value-added non-voice data service                                 | X              |               | T.C.A 67-6-102(103) and (53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2) | Special 2.5% local tax rate applies instead of general local tax rate |
| 61320                   | Intrastate residential telecommunications service                             | X              |               | T.C.A 67-6-102(103) and (53),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2) | Special 2.5% local tax rate applies instead of general local tax rate |
| 61325                   | Paging service                                                                | X              |               | T.C.A 67-6-102(103),<br>67-6-205(a) and (c)(3),<br>67-6-702(f)(2)          | Special 2.5% local tax rate applies instead of general local tax rate |
| 61330                   | Coin-operated telephone service                                               |                | X             | T.C.A. 67-6-102(16),<br>67-6-329(b)(1)                                     |                                                                       |
| 61340                   | Pay telephone service                                                         |                |               | N/A                                                                        |                                                                       |
| 61350                   | Local Service as defined by _____ (state)                                     |                |               | N/A                                                                        |                                                                       |
| <b>Reference Number</b> | <b>Firearm Safety</b>                                                         | <b>Taxable</b> | <b>Exempt</b> | <b>Statute/Rule Cite</b>                                                   | <b>Comment</b>                                                        |
| 70010                   | Firearm safety device                                                         |                | X             | T.C.A. 67-6-358(b)(2)                                                      | See <a href="#">Important Notice 23-16</a>                            |
| 70011                   | Firearm storage device except items 70012, 70013 and 70014                    |                | X             | T.C.A. 67-6-358(b)(1)                                                      | See <a href="#">Important Notice 23-16</a>                            |
| 70012                   | Glass-faced cabinets that are designed to display the firearm.                | X              |               | T.C.A. 67-6-358(b)(1)                                                      | See <a href="#">Important Notice 23-16</a>                            |
| 70013                   | Containers or other forms of storage that are designed to display the firearm | X              |               | T.C.A. 67-6-202(a),<br>67-6-702(a)                                         |                                                                       |
| 70014                   | Any other enclosure that is marketed to store a firearm.                      | X              |               | T.C.A. 67-6-202(a),<br>67-6-702(a)                                         |                                                                       |