

STATE NAME: Tennessee

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix

Effective Date: 8-1-2013

Library of Definitions

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Date Submitted: August 1, 2013

Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2013. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.**

Reference Number for SST Use Only	Administrative Definitions	Treatment of definition		Reference
		Included in Sales Price	Excluded from Sales Price	
	<b>Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.</b>			<b>Statute/Rule Cite/Comment</b>
10010	<ul style="list-style-type: none"> <li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li> </ul>	X		T.C.A. 67-6-102(79)(A)(iii)
10070	<ul style="list-style-type: none"> <li>Telecommunication nonrecurring charges</li> </ul>	X		NA
10040	<ul style="list-style-type: none"> <li>Installation charges</li> </ul>	X		T.C.A. 67-6-102(79)(A)(v)
10060	<ul style="list-style-type: none"> <li>Value of trade-in</li> </ul>		X	T.C.A. 67-6-102(79)(B)(iv)
	<ul style="list-style-type: none"> <li><b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>
11000	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>	X		T.C.A. 67-6-102(79)(A)(iv) T.C.A. 67-6-102(25)
11010	<ul style="list-style-type: none"> <li>Transportation, shipping, postage, and similar charges</li> </ul>	X		T.C.A. 67-6-102(79)(A)(iv) T.C.A. 67-6-102(25)

Effective Date: 8-1-2013

Library of Definitions

	<ul style="list-style-type: none"> <li>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</li> </ul>	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
11020	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	T.C.A. 67-6-102(25) T.C.A. 67-6-102(30)
11021	<ul style="list-style-type: none"> <li>Transportation, shipping, and similar charges</li> </ul>		X	T.C.A. 67-6-102(25) T.C.A. 67-6-102(30)
11022	<ul style="list-style-type: none"> <li>Postage</li> </ul>		X	T.C.A. 67-6-102(25) T.C.A. 67-6-102(30)
<b>State, Local and Tribal Taxes</b>				
11110	<p>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. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.</p> <p>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> <ul style="list-style-type: none"> <li></li> <li></li> <li></li> </ul>	X		NA, T.C.A. 67-6-102(79)(A)(ii)
11120	<p>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. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <p>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. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p> <ul style="list-style-type: none"> <li></li> <li></li> <li></li> </ul>	X		NA, T.C.A. 67-6-102(79)(ii)

Effective Date: 8-1-2013

Library of Definitions

Sales Tax Holidays		Yes	No	Statute/Rule Cite/Comment	
<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>		X		T.C.A. 67-6-393	
If yes, indicate the tax treatment during your state sales tax holiday for the following products.		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>	
<b>20060</b>	• All Energy star qualified products	NA	X	NA	
	• Specific energy star qualified products or energy star qualified classifications	NA	X	NA	
	➤	NA	X	NA	
	➤	NA	X	NA	
	➤	NA	X	NA	
<b>20150</b>	• All Disaster Preparedness Supply	NA	X	NA	
	• Specific Disaster Preparedness Supply	NA	X	NA	
<b>20160</b>	➤ Disaster preparedness general supply	NA	X	NA	
<b>20170</b>	➤ Disaster preparedness safety supply	NA	X	NA	
<b>20180</b>	➤ Disaster preparedness food-related supply	NA	X	NA	
<b>20190</b>	➤ Disaster preparedness fastening supply	NA	X	NA	
<b>20070</b>	• School supply	\$100.		X T.C.A. 67-6-393(a)(2) T.C.A. 67-6-102(83)	
<b>20080</b>	• School art supply	\$100.		X T.C.A. 67-6-393(a)(3) T.C.A. 67-6-102(80)	
<b>20090</b>	• School instructional material	NA	X	T.C.A. 67-6-393(b)(5) T.C.A. 67-6-102(82)	
<b>20100</b>	• School computer supply	NA	X	T.C.A. 67-6-393(b)(6) T.C.A. 67-6-102(81)	
Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.		<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>20130</b>	• Clothing	\$100.		X T.C.A. 67-6-393(a)(1) T.C.A. 67-6-102(12)	
<b>20110</b>	• Computers	\$1500.		X T.C.A. 67-6-393(a)(4) T.C.A. 67-6-102(17)	
<b>20120</b>	• Prewritten computer software	NA	X	NA, T.C.A. 67-6-393(b)(1) T.C.A. 67-6-102(68)	
	•			NA	
	•			NA	
	•			NA	
<b>Product Definitions</b>					
<b>Clothing and related products</b>			<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>20010</b>	• Clothing		X		T.C.A. 67-6-102(12) T.C.A. 67-6-202(a) & 67-6-702(a)

Effective Date: 8-1-2013

## Library of Definitions

<u>20015</u>	➤ Essential clothing priced below a state specific threshold	X		NA
<u>20050</u>	➤ Fur clothing	X		NA
<u>20020</u>	• Clothing accessories or equipment	X		T.C.A. 67-6-102(13) T.C.A. 67-6-202(a) & 67-6-702(a)
<u>20030</u>	• Protective equipment	X		T.C.A. 67-6-102(71) T.C.A. 67-6-202(a) & 67-6-702(a)
<u>20040</u>	• Sport or recreational equipment	X		T.C.A. 67-6-102(87) T.C.A. 67-6-202(a) & 67-6-702(a)
	<b>Computer related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>30100</u>	• Computer	X		T.C.A. 67-6-102(17) T.C.A. 67-6-202(a) & 67-6-702(a)
<u>30040</u>	• Prewritten computer software	X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(68)
<u>30050</u>	• Prewritten computer software <b>delivered electronically</b>	X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(68) & (24)
<u>30060</u>	• Prewritten computer software <b>delivered via load and leave</b>	X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(68)
<u>30015</u>	• Non-prewritten (custom) computer software	X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(18)
<u>30025</u>	• Non-prewritten (custom) computer software <b>delivered electronically</b>	X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(18) & (24)
<u>30035</u>	• Non-prewritten (custom) computer software <b>delivered via load and leave</b>	X		T.C.A. 67-6-231(a) & 67-6-702(a) T.C.A. 67-6-102(18)
	<b>Mandatory computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>30200</u>	• Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) & (68)
<u>30210</u>	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered electronically</b>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) (24) & (68)
<u>30220</u>	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) & (68)
<u>30230</u>	• Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) & (19)
<u>30240</u>	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) (19) & (24)
<u>30250</u>	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered via load and leave</b>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-201(18) & (19)

Effective Date: 8-1-2013

Library of Definitions

	Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment
30300	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>prewritten computer software</b> that <b>only provide updates or upgrades</b> with respect to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) & (68)
30310	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) (24) & (68)
30320	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) & (68)
30330	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) & (19)
30340	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) (19) & (24)
30350	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) & (19)
30360	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>		X	T.C.A. 67-6-102(19)
30370	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) & (19)
30380	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades delivered electronically and support services</b> to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) (19) & (24)
30390	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>	X		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(18) & (19)
	<p>Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. <u>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.</u></p>	<u>Taxable Percentage</u>	<u>Exempt Percentage</u>	<u>Statute/Rule Cite/Comment</u>

Effective Date: 8-1-2013

Library of Definitions

30400	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	100%		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) & (68)
30410	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>	100%		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) (24) & (68)
30420	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	100%		T.C.A. 67-6-231(b) & 67-6-702(a) T.C.A. 67-6-102(19) & (68)
30430	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software</li> </ul>		100%	T.C.A. 67-6-102(19) & (68)
	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
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		Specified digital products T.C.A. 67-6-233 & 67-6-702(g)(4) T.C.A. 67-6-102(86) Digital advertising final artwork T.C.A. 67-6-312(b) & 67-6-702(a) T.C.A. 67-6-102(38) Digital advertising materials T.C.A. 67-6-312(c) & 67-6-702(a) T.C.A. 67-6-102(2) Video programming services T.C.A. 67-6-226 & 67-6-103(f) T.C.A. 67-6-714 T.C.A. 67-6-102(96) Direct-to-home satellite services T.C.A. 67-6-227
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
31040	<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(28) & (86) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate

Effective Date: 8-1-2013

Library of Definitions

31070	<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(29) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
31100	<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(31) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:		Yes	No	<b>Statute/Rule Cite/Comment</b>
31065	<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>		X	T.C.A. 67-6-233(f) T.C.A. 67-6-102(30) & (88)
31050	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(30) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
31060	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(2) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(30) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
31095	<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>		X	T.C.A. 67-6-233(f) T.C.A. 67-6-102(29) & (88)
31080	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(29) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate

Effective Date: 8-1-2013

Library of Definitions

31090	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(2) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(29) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
31125	<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>		X	T.C.A. 67-6-233(f) T.C.A. 67-6-103(31) & (88)
31110	<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(1) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(31) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
31120	<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>	X		T.C.A. 67-6-233(a) & (b)(2) T.C.A. 67-6-702(g)(4) T.C.A. 67-6-102(31) & (88) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
	Does your state treat subscriptions to products “transferred electronically” differently than a non-subscription purchase of such product?		X	T.C.A. 67-6-233(a) & (b)(1) & (b)(2) T.C.A. 67-6-102(29) (30) & (31) Subscriptions to video programming services and direct-to-home satellite are also subject to tax. See: T.C.A. 67-6-226 & 67-6-227
<b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. (“Specified digital products” includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks</b>		<b>Statute/Rule Cite/Comment</b>		
	<ul style="list-style-type: none"> <li>Any specified digital products if equivalent tangible form is exempt. Textbooks, Workbooks, Periodicals printed entirely on newsprint or bond paper and regularly distributed at least twice monthly.</li> </ul>	T.C.A. 67-6-329(d)(1) T.C.A. 67-6-329(a)(3) T.C.A. 67-6-329(a)(10)		
	<ul style="list-style-type: none"> <li>Specified digital products provided without charge with rights of less than permanent use</li> </ul>	T.C.A. 67-6-329(d)(2)		



Effective Date: 8-1-2013

Library of Definitions

	<ul style="list-style-type: none"> <li>Digital advertising preliminary artwork</li> </ul>	T.C.A. 67-6-312(a) T.C.A. 67-6-102(63)		
	<ul style="list-style-type: none"> <li>Subscriptions to satellite radio services</li> </ul>	T.C.A. 67-6-233(d)		
	<b>Food and food products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
40030	<ul style="list-style-type: none"> <li>Food and food ingredients excluding alcoholic beverages and tobacco</li> </ul>	X		T.C.A. 67-6-228(a) & 67-6-702(a) T.C.A. 67-6-102(41)
40010	<ul style="list-style-type: none"> <li>Candy</li> </ul>	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(9)
40020	<ul style="list-style-type: none"> <li>Dietary Supplements</li> </ul>	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(26)
40050	<ul style="list-style-type: none"> <li>Soft Drinks</li> </ul>	X		NA, T.C.A. 67-6-228(a) T.C.A. 67-6-702(a)
40060	<ul style="list-style-type: none"> <li>Bottled water</li> </ul>	X		NA, T.C.A. 67-6-228(a) T.C.A. 67-6-702(a)
40040	<ul style="list-style-type: none"> <li>Food sold through vending machines</li> </ul>	X		NA, T.C.A. 67-6-228(a-b) T.C.A. 67-6-202(a) & 67-6-702(h)
41000	<ul style="list-style-type: none"> <li>Prepared Food</li> </ul>	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(66)
	<p><b>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.)</b></p>	<b>Included in Prepared Food</b>	<b>Excluded from Prepared Food</b>	<b>Statute/Rule Cite/Comment</b>
41010	<ul style="list-style-type: none"> <li>Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)</li> </ul>	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(66)
41020	<ul style="list-style-type: none"> <li>Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item</li> </ul>	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(66)
41030	<ul style="list-style-type: none"> <li>Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas</li> </ul>	X		T.C.A. 67-6-228(b) T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-102(66)

Effective Date: 8-1-2013

Library of Definitions

	Health-care products	Taxable	Exempt	Statute/Rule Cite/Comment
	Drugs (indicate how the options are treated in your state)			
	Drugs for human use			
51010	<ul style="list-style-type: none"> <li>Drugs for human use without a prescription</li> </ul>	X		T.C.A. 67-6-102(33) T.C.A. 67-6-202(a) & 67-6-702(a)
51020	<ul style="list-style-type: none"> <li>Drugs for human use with a prescription</li> </ul>		X	T.C.A. 67-6-102(33) & (67) T.C.A. 67-6-320(a)
51050	<ul style="list-style-type: none"> <li>Insulin for human use without a prescription</li> </ul>		X	T.C.A. 67-6-320(b)(1)
51060	<ul style="list-style-type: none"> <li>Insulin for human use with a prescription</li> </ul>		X	T.C.A. 67-6-320(b)(1)
51090	<ul style="list-style-type: none"> <li>Medical oxygen for human use without a prescription</li> </ul>	X		T.C.A. 67-6-320(b)(2) T.C.A. 67-6-202(a) & 67-6-702(a)
51100	<ul style="list-style-type: none"> <li>Medical oxygen for human use with a prescription</li> </ul>		X	T.C.A. 67-6-320(b)(2)
51130	<ul style="list-style-type: none"> <li>Over-the-counter drugs for human use without a prescription</li> </ul>	X		T.C.A. 67-6-102(59) T.C.A. 67-6-202(a) & 67-6-702(a)
51140	<ul style="list-style-type: none"> <li>Over-the-counter drugs for human use with a prescription</li> </ul>		X	T.C.A. 67-6-102(59) & (67) T.C.A. 67-6-320(a)
51170	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that don't meet the definition of "drug"</li> </ul>	X		T.C.A. 67-6-102(42) & (59) T.C.A. 67-6-320(a) T.C.A. 67-6-202(a) & 67-6-702(a)
	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that meet the definition of "drug" without a prescription</li> </ul>	X		T.C.A. 67-6-102(42) & (59) T.C.A. 67-6-320(a) T.C.A. 67-6-202(a) & 67-6-702(a)
	<ul style="list-style-type: none"> <li>Grooming and hygiene products for human use that meet the definition of "drug" with a prescription</li> </ul>		X	T.C.A. 67-6-102(42) & (59) T.C.A. 67-6-320(a) T.C.A. 67-6-202(a) & 67-6-702(a)
51190	<ul style="list-style-type: none"> <li>Drugs for human use to hospitals</li> </ul>		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
51195	<ul style="list-style-type: none"> <li>Drugs for human use to other medical facilities</li> </ul>		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
51200	<ul style="list-style-type: none"> <li>Prescription drugs for human use to hospitals</li> </ul>		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
51205	<ul style="list-style-type: none"> <li>Prescription drugs for human use to other medical facilities</li> </ul>		X	T.C.A. 67-6-320(a) & (b) Rule 1320-5-1-.26
51240	<ul style="list-style-type: none"> <li>Free samples of drugs for human use</li> </ul>	X		T.C.A. 67-6-202(a) & 67-6-702(a)
51250	<ul style="list-style-type: none"> <li>Free samples of prescription drugs for human use</li> </ul>		X	T.C.A. 67-6-319(b)
	Drugs for animal use			
51030	<ul style="list-style-type: none"> <li>Drugs for animal use without a prescription</li> </ul>	X		T.C.A. 67-6-102(33) T.C.A. 67-6-202(a) & 67-6-702(a)
51040	<ul style="list-style-type: none"> <li>Drugs for animal use with a prescription</li> </ul>	X		T.C.A. 67-6-102(33) & (67) T.C.A. 67-6-202(a) & 67-6-702(a)

Effective Date: 8-1-2013

## Library of Definitions

51070	<ul style="list-style-type: none"> <li>Insulin for animal use without a prescription</li> </ul>		X	T.C.A. 67-6-320(b)(1)
51080	<ul style="list-style-type: none"> <li>Insulin for animal use with a prescription</li> </ul>		X	T.C.A. 67-6-320(b)(1)
51110	<ul style="list-style-type: none"> <li>Medical oxygen for animal use without a prescription</li> </ul>	X		T.C.A. 67-6-320(b)(2) T.C.A. 67-6-202(a) & 67-6-702(a)
51120	<ul style="list-style-type: none"> <li>Medical oxygen for animal use with a prescription</li> </ul>	X		T.C.A. 67-6-320(b)(2) T.C.A. 67-6-202(a) & 67-6-702(a)
51150	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use without a prescription</li> </ul>	X		T.C.A. 67-6-102(59) T.C.A. 67-6-202(a) & 67-6-702(a)
51160	<ul style="list-style-type: none"> <li>Over-the-counter drugs for animal use with a prescription</li> </ul>	X		T.C.A. 67-6-102(59) & (67) T.C.A. 67-6-202(a) & 67-6-702(a)
51180	<ul style="list-style-type: none"> <li>Grooming and hygiene products for animal use</li> </ul>	X		T.C.A. 67-6-102(42) & (59) T.C.A. 67-6-320(a) T.C.A. 67-6-202(a) & 67-6-702(a)
51210	<ul style="list-style-type: none"> <li>Drugs for animal use to veterinary hospitals and other animal medical facilities</li> </ul>	X		T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-351
51220	<ul style="list-style-type: none"> <li>Prescription drugs for animal use to hospitals and other animal medical facilities</li> </ul>	X		T.C.A. 67-6-202(a) & 67-6-702(a) T.C.A. 67-6-351
51260	<ul style="list-style-type: none"> <li>Free samples of drugs for animal use</li> </ul>	X		T.C.A. 67-6-202(a) & 67-6-702(a)
51270	<ul style="list-style-type: none"> <li>Free samples of prescription drugs for animal use</li> </ul>		X	T.C.A. 67-6-319(a)
	<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
52010	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, without a prescription</li> </ul>	X		T.C.A. 67-6-102(34) T.C.A. 67-6-202(a) & 67-6-702(a)
52020	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription</li> </ul>	X		NA, T.C.A. 67-6-102(34) T.C.A. 67-6-202(a) & 67-6-702(a)
52030	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicare</li> </ul>	X		NA, T.C.A. 67-6-102(34) T.C.A. 67-6-202(a) & 67-6-702(a)
52040	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>	X		NA, T.C.A. 67-6-102(34) T.C.A. 67-6-202(a) & 67-6-702(a)
52050	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	NA, 67-6-102(34) T.C.A. 67-6-308
52060	<ul style="list-style-type: none"> <li>Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>	X		NA, T.C.A. 67-6-102(34) T.C.A. 67-6-202(a) & 67-6-702(a)
52070	<ul style="list-style-type: none"> <li>Durable medical equipment for home use without a prescription</li> </ul>	X		NA, T.C.A. 67-6-102(34) T.C.A. 67-6-202(a) & 67-6-702(a)
52080	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription</li> </ul>		X	T.C.A. 67-6-102(34) & (67) T.C.A. 67-6-314(2)
52090	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicare</li> </ul>		X	NA, T.C.A. 67-6-102(34) & (67) T.C.A. 67-6-314(2)
52100	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	NA, T.C.A. 67-6-102(34) & (67) T.C.A. 67-6-314(2)

Effective Date: 8-1-2013

## Library of Definitions

52110	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	NA, T.C.A. 67-6-102(34) & (67) T.C.A. 67-6-314(2) & 67-6-308
52120	<ul style="list-style-type: none"> <li>Durable medical equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	NA, T.C.A. 67-6-102(34) & (67) T.C.A. 67-6-314(2)
52130	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, without a prescription</li> </ul>		X	T.C.A. 67-6-314(3)
52140	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription</li> </ul>		X	T.C.A. 67-6-314(3)
52150	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-314(3)
52160	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-314(3)
52170	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-314(3)
52180	<ul style="list-style-type: none"> <li>Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-314(3)
52190	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use without a prescription</li> </ul>		X	T.C.A. 67-6-314(3)
52200	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription</li> </ul>		X	T.C.A. 67-6-314(3)
52210	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-314(3)
52220	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-314(3)
52230	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-314(3)
52240	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-314(3)
52250	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, without a prescription</li> </ul>		X	T.C.A. 67-6-314(4)
52260	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription</li> </ul>		X	T.C.A. 67-6-314(4)
52270	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-314(4)
52280	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-314(4)
52290	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-314(4)
52300	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-314(4)
52310	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use without a prescription</li> </ul>		X	T.C.A. 67-6-314(4)
52320	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription</li> </ul>		X	T.C.A. 67-6-314(4)
52330	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-314(4)

Effective Date: 8-1-2013

Library of Definitions

52340	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-314(4)
52350	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-314(4)
52360	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-314(4)
52370	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, without a prescription</li> </ul>		X	T.C.A. 67-6-314(5)
52380	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription</li> </ul>		X	T.C.A. 67-6-314(5)
52390	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-314(5)
52400	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-314(5)
52410	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-314(5)
52420	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-314(5)
52430	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use without a prescription</li> </ul>		X	T.C.A. 67-6-314(5)
52440	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription</li> </ul>		X	T.C.A. 67-6-314(5)
52450	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-314(5)
52460	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-314(5)
52470	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-314(5)
52480	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-314(5)
52490	<ul style="list-style-type: none"> <li>Repair and replacement parts for durable medical equipment which are for single patient use</li> </ul>	X		T.C.A. 67-6-102(34)(B) T.C.A. 67-6-202(a) & 67-6-702(a)
	<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite/Comment</b>
53010	<ul style="list-style-type: none"> <li>Mobility enhancing equipment without a prescription</li> </ul>	X		T.C.A. 67-6-102(53) T.C.A. 67-6-202(a) & 67-6-702(a)
53020	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription</li> </ul>		X	T.C.A. 67-6-102(53) & (67) T.C.A. 67-6-314(6)
53030	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicare</li> </ul>		X	NA, T.C.A. 67-6-102(53) & (67) T.C.A. 67-6-314(6)
53040	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicare</li> </ul>		X	NA, T.C.A. 67-6-102(53) & (67) T.C.A. 67-6-314(6)
53050	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicaid</li> </ul>		X	NA, T.C.A. 67-6-102(53) & (67) T.C.A. 67-6-314(6) & 67-6-308

Effective Date: 8-1-2013

Library of Definitions

	Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
53060	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicaid</li> </ul>		X	NA, T.C.A. 67-6-102(53) & (67) T.C.A. 67-6-314(6)
54010	<ul style="list-style-type: none"> <li>Prosthetic devices without a prescription</li> </ul>		X	T.C.A. 67-6-102(70) & 67-6-314(1)
54020	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription</li> </ul>		X	T.C.A. 67-6-102(70) & 67-6-314(1)
54030	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicare</li> </ul>		X	T.C.A. 67-6-102(70) & 67-6-314(1)
54040	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A. 67-6-102(70) & 67-6-314(1)
54050	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription paid for by Medicaid</li> </ul>		X	T.C.A. 67-6-102(70) & 67-6-314(1)
54060	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A. 67-6-102(70) & 67-6-314(1)
54070	<ul style="list-style-type: none"> <li>Corrective eyeglasses without a prescription</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54080	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54090	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicare</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54100	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicare</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54110	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription paid for by Medicaid</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54120	<ul style="list-style-type: none"> <li>Corrective eyeglasses with a prescription reimbursed by Medicaid</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54130	<ul style="list-style-type: none"> <li>Contact lenses without a prescription</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54140	<ul style="list-style-type: none"> <li>Contact lenses with a prescription</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
	<ul style="list-style-type: none"> <li></li> </ul>			
	<ul style="list-style-type: none"> <li></li> </ul>			
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Effective Date: 8-1-2013

## Library of Definitions

54150	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicare</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54160	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicare</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54170	<ul style="list-style-type: none"> <li>Contact lenses with a prescription paid for by Medicaid</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54180	<ul style="list-style-type: none"> <li>Contact lenses with a prescription reimbursed by Medicaid</li> </ul>	X		T.C.A. 67-6-102(70) & 67-6-316 T.C.A. 67-6-202(a) & 67-6-702(a) Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54190	<ul style="list-style-type: none"> <li>Hearing aids without a prescription</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54200	<ul style="list-style-type: none"> <li>Hearing aids with a prescription</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54210	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicare</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54220	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54230	<ul style="list-style-type: none"> <li>Hearing aids with a prescription paid for by Medicaid</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54240	<ul style="list-style-type: none"> <li>Hearing aids with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54250	<ul style="list-style-type: none"> <li>Dental prosthesis without a prescription</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54260	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54270	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription paid for by Medicare</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54280	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription reimbursed by Medicare</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54290	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription paid for by Medicaid</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
54300	<ul style="list-style-type: none"> <li>Dental prosthesis with a prescription reimbursed by Medicaid</li> </ul>		X	T.C.A 67-6-102(70) & 67-6-314(1)
	<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
60010	<ul style="list-style-type: none"> <li>Ancillary Services</li> </ul>	X		T.C.A. 67-6-102(7) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 - 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
60020	<ul style="list-style-type: none"> <li>➤ Conference bridging service</li> </ul>	X		T.C.A. 67-6-102(7)(A) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 - 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate

Effective Date: 8-1-2013

Library of Definitions

	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
60030	<ul style="list-style-type: none"> <li>➤ Detailed telecommunications billing service</li> </ul>	X		T.C.A. 67-6-102(7)(B) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
60040	<ul style="list-style-type: none"> <li>➤ Directory assistance</li> </ul>	X		T.C.A. 67-6-102(7)(C) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
60050	<ul style="list-style-type: none"> <li>➤ Vertical service</li> </ul>	X		T.C.A. 67-6-102(7)(D) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
60060	<ul style="list-style-type: none"> <li>➤ Voice mail service</li> </ul>	X		T.C.A. 67-6-102(7)(E) T.C.A. 67-6-205(c)(9) & 67-6-702(g)(2) 2009 PC 530 Sec 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 - Repeals special 2.5% local tax rate and applies general local tax rate
61000	<ul style="list-style-type: none"> <li>• Intrastate Telecommunications Service</li> </ul>	X		T.C.A. 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61010	<ul style="list-style-type: none"> <li>• Interstate Telecommunications Service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
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Effective Date: 8-1-2013

## Library of Definitions

	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
61020	<ul style="list-style-type: none"> <li>International Telecommunications Service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61030	<ul style="list-style-type: none"> <li>International 800 service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61040	<ul style="list-style-type: none"> <li>International 900 service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61050	<ul style="list-style-type: none"> <li>International fixed wireless service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61060	<ul style="list-style-type: none"> <li>International mobile wireless service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates

Effective Date: 8-1-2013

Library of Definitions

	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
61080	<ul style="list-style-type: none"> <li>International prepaid calling service</li> </ul>	X		T.C.A. 67-6-102(90) (45) & (64) T.C.A. 67-6-230(a) & 67-6-702(a)
61090	<ul style="list-style-type: none"> <li>International prepaid wireless calling service</li> </ul>	X		T.C.A. 67-6-102(90) (45) & (65) T.C.A. 67-6-230(a) & 67-6-702(a)
61100	<ul style="list-style-type: none"> <li>International private communications service</li> </ul>	X		T.C.A. 67-6-102(90) (45) & (69) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61110	<ul style="list-style-type: none"> <li>International value-added non-voice data service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61120	<ul style="list-style-type: none"> <li>International residential telecommunications service</li> </ul>	X		T.C.A. 67-6-102(90) & (45) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on international business; 1.5% local tax rate on international residential; and 0% local tax rate on international business and applies general state and local tax rates
61130	<ul style="list-style-type: none"> <li>Interstate 800 service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates

Effective Date: 8-1-2013

Library of Definitions

	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
61140	<ul style="list-style-type: none"> <li>Interstate 900 service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
61150	<ul style="list-style-type: none"> <li>Interstate fixed wireless service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
61160	<ul style="list-style-type: none"> <li>Interstate mobile wireless service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
61180	<ul style="list-style-type: none"> <li>Interstate prepaid calling service</li> </ul>	X		T.C.A. 67-6-102(90) (46) & (64) T.C.A. 67-6-230(a) & 67-6-702(a)
61190	<ul style="list-style-type: none"> <li>Interstate prepaid wireless calling service</li> </ul>	X		T.C.A. 67-6-102(90) (46) & (65) T.C.A. 67-6-230(a) & 67-6-702(a)
61200	<ul style="list-style-type: none"> <li>Interstate private communications service</li> </ul>	X		T.C.A. 67-6-102(90) (46) & (69) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates

Effective Date: 8-1-2013

Library of Definitions

	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
61210	<ul style="list-style-type: none"> <li>Interstate value-added non-voice data service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-221 & T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
61220	<ul style="list-style-type: none"> <li>Interstate residential telecommunications service</li> </ul>	X		T.C.A. 67-6-102(90) & (46) T.C.A. 67-6-205(a) & (c)(3) T.C.A. 67-6-702(g)(1) 2009 PC 530 Secs 35 & 42 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special rates of 7.5% state tax rate on interstate business; 1.5% local tax rate on interstate residential; and 0% local tax rate on interstate business and applies general state and local tax rates
61230	<ul style="list-style-type: none"> <li>Intrastate 800 service</li> </ul>	X		T.C.A. 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61240	<ul style="list-style-type: none"> <li>Intrastate 900 service</li> </ul>	X		T.C.A. 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61250	<ul style="list-style-type: none"> <li>Intrastate fixed wireless service</li> </ul>	X		T.C.A. 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61260	<ul style="list-style-type: none"> <li>Intrastate mobile wireless service</li> </ul>	X		T.C.A. 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate

Effective Date: 8-1-2013

Library of Definitions

	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
61280	<ul style="list-style-type: none"> <li>Intrastate prepaid calling service</li> </ul>	X		T.C.A. 67-6-102(90) (47) & (64) T.C.A. 67-6-230(a) & 67-6-702(a)
61290	<ul style="list-style-type: none"> <li>Intrastate prepaid wireless calling service</li> </ul>	X		T.C.A. 67-6-102(90) (47) & (65) T.C.A. 67-6-230(a) & 67-6-702(a)
61300	<ul style="list-style-type: none"> <li>Intrastate private communications service</li> </ul>	X		T.C.A 67-6-102(90) (47) & (69) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61310	<ul style="list-style-type: none"> <li>Intrastate value-added non-voice data service</li> </ul>	X		T.C.A 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61320	<ul style="list-style-type: none"> <li>Intrastate residential telecommunications service</li> </ul>	X		T.C.A 67-6-102(90) & (47) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61325	<ul style="list-style-type: none"> <li>Paging service</li> </ul>	X		T.C.A 67-6-102(90) T.C.A. 67-6-205(a) (c)(3) & 67-6-702(g)(2) 2009 PC 530 Sec. 35 – 2011 PC 72 – 2013 PC 480 Eft. date 7/1/15 – Repeals special 2.5% local tax rate on intrastate telecommunications and applies general local tax rate
61330	<ul style="list-style-type: none"> <li>Coin-operated telephone service</li> </ul>		X	T.C.A. 67-6-102(14) T.C.A. 67-6-329(c)(1)
61340	<ul style="list-style-type: none"> <li>Pay telephone service</li> </ul>			NA
61350	<ul style="list-style-type: none"> <li>Local Service as defined by _____ (state)</li> </ul>			NA
	<ul style="list-style-type: none"> <li></li> </ul>			
	<ul style="list-style-type: none"> <li></li> </ul>			