

Tennessee Taxability Matrix: Library of Definitions

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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):

Item 41045 - new response; Items 30015, 40030, and 40040 - added comments related to 2022 sales tax holidays; Updated citations

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) (<http://www.streamlinedsalestax.org/index.php?page=modules>) as amended through December 21, 2021. 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		Treatment		Reference	
Reference Number	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 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 (87)(A)(iii)	
10070	Telecommunication nonrecurring charges	X		N/A	
10040	Installation charges	X		T.C.A. 67-6-102 (87)(A)(v)	
10060	Value of trade-in		X	T.C.A. 67-6-102 (87)(B)(iv)	

Reference Number	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 invoice, bill of sale or similar document given to the purchaser. 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 (87)(A)(iv) 67-6-102 (25)	
11010	Transportation, shipping, postage, and similar charges	X		T.C.A. 67-6-102 (87)(A)(iv) 67-6-102 (25)	
Reference Number	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 invoice, bill of sale or similar document given to the purchaser. 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 (25) and (32)	
11021	Transportation, shipping, and similar charges		X	T.C.A. 67-6-102 (25) and (32)	
11022	Postage		X	T.C.A. 67-6-102 (25) and (32)	
Reference Number	State and Local Taxes - 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. 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.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment
11110	Central Business Improvement District Fee Short-Term Rental Unit Marketplaces - Local Occupancy Tax		X	T.C.A. 7-88-117, Metro Nashville Resolution RS2013-873 Public Chapter 787 (2020) Eft. 1-1-21 T.C.A. 67-4-1502	See also Sales and Use Tax Important Notice 17-02 and 21-12 See Occupancy Tax Notice 20-20 and https://www.tn.gov/content/tn/revenue/taxes/local-occupancy-tax.html

Reference Number	Tribal Taxes - 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. 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.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment	
11120		X		NA, T.C.A. 67-6-102 (87)(A)(ii)		
Reference Number	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. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. 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.	Included in Sales Price	Excluded From Sales Price	Statute/Rule Cite	Comment	
11130		X		T.C.A. 67-6-102(87)(A) Rule 1320-05-01-23		
B. Sales Tax Holidays		Yes	No			
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
20060	All Energy star qualified products. If only specific energy star qualified products or energy star qualified classifications, list those below.	\$ 0	X		N/A	
20060		\$ 0			N/A	
20150	All Disaster Preparedness Supply	\$ 0	X		N/A	
20160	Specific Disaster preparedness general supply	\$ 0	X		N/A	
20170	Specific Disaster preparedness safety supply	\$ 0	X		N/A	
20180	Specific Disaster preparedness food-related supply	\$ 0	X		N/A	
20190	Specific Disaster preparedness fastening supply	\$ 0	X		N/A	
20070	School supply	\$ 100		X	T.C.A. 67-6-393 (b)(1)(B) 67-6-102 (91)	See Sales Tax Holiday information at: https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-tax-holiday.html

20080	School art supply	\$ 100		X	T.C.A. 67-6-393 (b)(1)(C) 67-6-102 (88)	See Sales Tax Holiday information at : https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-tax-holiday.html
20090	School instructional material.	\$ 0	X		T.C.A. 67-6-393 (b)(2)(E) 67-6-102 (90)	Textbooks and workbooks are exempt from sales and use tax. T.C.A. 67-6-329(a)(3) and 67-6-102 (99) (107)
20100	School computer supply	\$ 0	X		T.C.A. 67-6-393 (b)(2)(F) 67-6-102 (89)	
20105	All WaterSense products. If only specific WaterSense products or specified WaterSense classifications on the WaterSense listing, list those below.	\$ 0	X		N/A	
20105		\$ 0				
Reference Number	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite	Comment
20120	Prewritten computer software	\$ 0	X		NA, T.C.A. 67-6-393 (b)(2)(A) 67-6-102 (76)	
20130	Clothing	\$ 100		X	T.C.A. 67-6-393 (b)(1)(A) 67-6-102 (12)	See Sales Tax Holiday information at: https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-tax-holiday.html
20110	Computers	\$ 1500		X	T.C.A. 67-6-393 (b)(1)(D) 67-6-102 (17)	See Sales Tax Holiday information at: https://www.tn.gov/revenue/taxes/sales-and-use-tax/sales-tax-holiday.html

C. Product Definitions		Treatment		Reference	
Reference Number	Clothing and related products	Taxable	Exempt	Statute/Rule Cite	Comment
20010	Clothing	X		T.C.A. 67-6-102 (12) 67-6-202 (a) 67-6-702 (a)	
20011	Diapers - Childrens	X		N/A	
20012	Diapers - Adults	X		N/A	
20015	Essential clothing priced below a state specific threshold	X		N/A	
20050	Fur clothing	X		N/A	
20020	Clothing accessories or equipment	X		T.C.A. 67-6-102 (13) 67-6-202 (a) 67-6-702 (a)	
20030	Protective equipment	X		T.C.A. 67-6-102 (79) 67-6-202 (a) 67-6-702 (a)	
20040	Sport or recreational equipment	X		T.C.A. 67-6-102 (95) 67-6-202 (a) 67-6-702 (a)	

Reference Number	Computer related products	Taxable	Exempt	Statute/Rule Cite	Comment
30100	Computer	X		T.C.A. 67-6-102 (17) 67-6-202(a) 67-6-702(a)	
30040	Prewritten computer software	X		T.C.A. 67-6-231 (a) and (b) 67-6-702(a) 67-6-102(76)	See Important Notice 15-14, Important Notice 15-24, and Remotely Accessed Software Direct Pay Permit Form.
30050	Prewritten computer software delivered electronically	X		T.C.A. 67-6-231 (a) 67-6-702(a) 67-6-102(76) and (24)	
30060	Prewritten computer software delivered via load and leave	X		T.C.A. 67-6-231 (a) 67-6-702(a) 67-6-102(76)	
30015	Non-prewritten (custom) computer software	X		T.C.A. 67-6-231 (a) and (b) 67-6-702(a) 67-6-102(18)	See Important Notice 15-14, Important Notice 15-24, and Remotely Accessed Software Direct Pay Permit Form. See Important Notice 22-05 Computer Software Developed for Personal Use.
30025	Non-prewritten (custom) computer software delivered electronically	X		T.C.A. 67-6-231 (a) 67-6-702(a) 67-6-102(18) and (24)	
30035	Non-prewritten (custom) computer software delivered via load and leave	X		T.C.A. 67-6-231 (a) 67-6-702(a) 67-6-102(18)	
Reference Number	Mandatory computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite	Comment
30200	Mandatory computer software maintenance contracts with respect to prewritten computer software	X		T.C.A. 67-6-208 (b) (c) and (d) 67-6-702(a) 67-6-102(19) (76)	
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) 67-6-702(a) 67-6-102(19) (24) and (76)	
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) 67-6-702(a) 67-6-102(19) and (76)	
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) 67-6-702(a) 67-6-102(18) and (19)	
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) 67-6-702(a) 67-6-102(18) (19) and (24)	
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) 67-6-702(a) 67-6-102(18) and (19)	
Reference Number	Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite	Comment
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) 67-6-702(a) 67-6-102(19) and (76)	
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) 67-6-702(a) 67-6-102(19) (24) and (76)	

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) 67-6-702(a) 67-6-102(19) and (76)	
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) 67-6-702(a) 67-6-102(18) and (19)	
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) 67-6-702(a) 67-6-102(18) (19) and (24)	
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) 67-6-702(a) 67-6-102(18) and (19)	
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 (19)	
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) 67-6-702(a) 67-6-102(18) and (19)	
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) 67-6-702(a) 67-6-102(18) (19) and (24)	
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) 67-6-702(a) 67-6-102(18) and (19)	
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. 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) (d) and 67-6-702(a) and 67-6-102(19) (76)	
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) (d) and 67-6-702(a) and 67-6-102(19) (24) & (76)	
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) (d) and 67-6-702(a) and 67-6-102(19) (76)	
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 (19) (76)	
Reference Number	Digital products(excludes telecommunications services, ancillary services and computer software)	Yes	No	Statute/Rule Cite	Comment

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		T.C.A. 67-6-233 & 67-6-702(g)(4) & 67-6-102(94) T.C.A. 67-6-312 (b) & 67-6-702(a) & 67-6-102(40) T.C.A. 67-6-312 (c) & 67-6-702(a) & 67-6-102(2) T.C.A. 67-6-226 & 67-6-103(f) & 67-6-714 & 67-6-102(106) T.C.A. 67-6-227 T.C.A. 67-6-233 & 67-6-702(a) & 67-6-102(105)	Specified digital products Digital advertising final artwork Digital advertising materials Video programming service Direct-to-home satellite service Video game digital products
Reference Number	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	Statute/Rule Cite	Comment
31065	Digital audio visual works sold to users other than the end user.		X	T.C.A. 67-6-233 (f) & 67-6-102 (30) and (94)	
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) & 67-6-702(g)(4) & 67-6-102 (30) and (94) (about:blank)	Special 2.5% local tax rate applies instead of general local tax rate
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) & 67-6-702(g)(4) & 67-6-102(30) and (94) (about:blank)	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) and 67-6-102 (29) and (94) (about:blank)	
31080	Digital audio works sold with rights of use less than permanent.	X		T.C.A. 67-6-233 (a) and (b)(1) & 67-6-702(g)(4) & 67-6-102 (29) and (94) (about:blank)	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) & 67-6-702(g)(4) & 67-6-102 (29) and (94) (about:blank)	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) & 67-6-102 (31) and (94) (about:blank)	
31110	Digital books sold with rights of use less than permanent.	X		T.C.A. 67-6-233 (a) and (b)(1) & 67-6-702(g)(4) & 67-6-102 (31) and (94) (about:blank)	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) 67-6-702(g)(4) 67-6-102 (31) and (94) (about:blank)	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) 67-6-102 (29) (30) and (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
Reference Number	Digital products(excludes telecommunications services, ancillary services and computer software)	Taxable	Exempt	Statute/Rule Cite	Comment
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) 67-6-702(g)(4) 67-6-102 (30) and (94)	Special 2.5% local tax rate applies instead of general local tax rate
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) 67-6-702(g)(4) 67-6-102 (29) and (94)	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) 67-6-702(g)(4) 67-6-102 (31) and (94)	Special 2.5% local tax rate applies instead of general local tax rate
Reference Number	Section 332.H. 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	Taxable	Exempt	Statute/Rule Cite	Comment
32000	Any specified digital products if equivalent tangible form is exempt.		X	T.C.A. 67-6-329 (d)(1)	
32000	Specified digital products provided without charge with rights of less than permanent use		X	T.C.A. 67-6-329 (d)(2)	
32000	Periodicals printed entirely on newsprint or bond paper and regularly distributed at least twice monthly		X	T.C.A. 67-6-329 (a)(10)	
32000	Textbooks, Workbooks		X	T.C.A. 67-6-329 (a)(3) 67-6-102(99) and (107)	
32000	Digital advertising preliminary artwork	X		T.C.A. 67-6-102 (71) 67-6-312 (a)	Exemption for a qualified advertising agency
32000	Subscriptions to satellite radio services		X	T.C.A. 67-6-233 (d)	
Reference Number	Food and food products	Taxable	Exempt	Statute/Rule Cite	Comment
40010	Candy	X		T.C.A. 67-6-228 (b) 67-6-202(a) 67-6-702(a) 67-6-102(9)	
40015	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) 67-6-202(a) 67-6-702(a) 67-6-102(9)	
40020	Dietary Supplements	X		T.C.A. 67-6-228 (b) 67-6-202(a) 67-6-702(a) 67-6-102(28)	

40030	Food and food ingredients excluding alcoholic beverages and tobacco	X		T.C.A. 67-6-228 (a) 67-6-702(a) 67-6-102(43)	A special 2022 sales tax holiday for food and food ingredients begins 12:01 a.m. Monday August 1 and ends 11:59 p.m. Wednesday August 31. The exemption does not apply to sales from a micro market as defined in 67-6-102(58), or vending machine or device. See Important Notice 22-10
40040	Food sold through vending machines	X		NA, T.C.A. 67-6-228 (a-b) 67-6-202(a) 67-6-702(h)	The special 2022 sales tax holiday for food and food ingredients does not apply to sales from a micro market as defined in 67-6-102(58), or a vending machine or device. See Important Notice 22-10.
40050	Soft Drinks	X		NA, T.C.A. 67-6-228 (a) 67-6-702(a)	
40060	Bottled Water	X		NA, T.C.A. 67-6-228 (a) 67-6-702(a)	
41000	Prepared Food	X		T.C.A 67-6-228 (b) 67-6-202(a) 67-6-702(a) 67-6-102(74)	
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) 67-6-202(a) 67-6-702(a) 67-6-102(74)	
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) 67-6-202(a) 67-6-702(a) 67-6-102(74)	
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) 67-6-202(a) 67-6-702(a) 67-6-102(74)	
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) 67-6-202(a) 67-6-702(a) 67-6-102(74)	
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) 67-6-202(a) 67-6-702(a) 67-6-102(74)	
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.
	Health-care products (indicate how the options are treated in your state)				

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 (35) (67) and (75) 67-6-202(a) 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 (35) (67) and (75) 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) and 67-6-202(a) 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	X		T.C.A. 67-6-102 (67) and (75) 67-6-202(a) 67-6-702(a)	
51140	Over-the-counter drugs for human use with a prescription		X	T.C.A. 67-6-102 (67) and (75) 67-6-320(a)	
51170	Grooming and hygiene products for human use that don't meet the definition of "drug"	X		T.C.A. 67-6-102 (44) and (67) 67-6-320(a) 67-6-202(a) 67-6-702(a)	
51171	Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	X		T.C.A. 67-6-102 (44) and (67) 67-6-320(a) 67-6-202(a) 67-6-702(a)	
51172	Grooming and hygiene products for human use that meet the definition of "drug" with a prescription		X	T.C.A. 67-6-102 (44) and (67) 67-6-320(a) 67-6-202(a) 67-6-702(a)	
51175	Feminine hygiene products	X		N/A	
51190	Over-the-counter drugs for human use to hospitals		X	T.C.A. 67-6-320 (a) and (b) 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) Rule 1320-05-01-.26	
51200	Prescription drugs for human use to hospitals		X	T.C.A. 67-6-320 (a) and (b) 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) Rule 1320-05-01-.26	
51240	Free samples of drugs for human use	X		T.C.A. 67-6-202 (a) 67-6-702(a)	
51250	Free samples of prescription drugs for human use		X	T.C.A. 67-6-319 (b)	
Reference Number	Drugs for animal use	Taxable	Exempt	Statute/Rule Cite	Comment
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) 67-6-202(a) 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 (35) (67) and (75) 67-6-202(a) 67-6-702(a) 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) 67-6-202(a) 67-6-702(a)	
51120	Medical oxygen for animal use with a prescription	X		T.C.A. 67-6-320 (b)(2) and 67-6-202(a) 67-6-702(a)	
51150	Over-the-counter drugs for animal use without a prescription	X		T.C.A. 67-6-102 (67) and (75) 67-6-202(a) 67-6-702(a)	
51160	Over-the-counter drugs for animal use with a prescription	X		T.C.A. 67-6-102 (67) and (75) 67-6-320(a) 67-6-202(a) 67-6-702(a)	
51180	Grooming and hygiene products for animal use	X		T.C.A. 67-6-102 (44) and (67) 67-6-320(a) 67-6-202(a) 67-6-702(a)	
51210	Over-the-counter drugs for animal use to veterinary hospitals and other animal medical facilities	X		T.C.A. 67-6-202 (a) 67-6-702(a) 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) 67-6-702(a) 67-6-351	
51260	Free samples of drugs for animal use	X		T.C.A. 67-6-202 (a) 67-6-702(a)	
51270	Free samples of prescription drugs for animal use		X	T.C.A. 67-6-319 (a)	
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 (36) and (75) 67-6-202(a) 67-6-702(a)	
52020	Durable medical equipment, not for home use, with a prescription	X		NA, T.C.A. 67-6-102 (36) and (75) 67-6-202(a) 67-6-702(a)	
52030	Durable medical equipment, not for home use, with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102 (36) and (75) 67-6-202(a) 67-6-702(a)	
52040	Durable medical equipment, not for home use, with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102 (36) and (75) 67-6-202(a) 67-6-702(a)	
52050	Durable medical equipment, not for home use, with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102 (36) and (75) 67-6-308	
52060	Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102 (36) and (75) 67-6-202(a) 67-6-702(a)	
52070	Durable medical equipment for home use without a prescription	X		NA, T.C.A. 67-6-102 (36) and (75) 67-6-202(a) 67-6-702(a)	
52080	Durable medical equipment for home use with a prescription		X	T.C.A. 67-6-102 (36) and (75) 67-6-314(2)	

52090	Durable medical equipment for home use with a prescription paid for by Medicare		X	NA, T.C.A. 67-6-102 (34) and (67) 67-6-314(2)	
52100	Durable medical equipment for home use with a prescription reimbursed by Medicare		X	NA, T.C.A. 67-6-102 (34) and (67) 67-6-314(2)	
52110	Durable medical equipment for home use with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102 (34) and (67) 67-6-314(2) 67-6-308	
52120	Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	NA, T.C.A. 67-6-102 (34) and (67) 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)	
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 (34)(B) 67-6-202(a) 67-6-702(a)	
Reference Number	Breast pump, breast pump collection and storage supplies and breast pump kit	Taxable	Exempt	Statute/Rule Cite	Comment
52500	Breast pump, not for home use, without a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52501	Breast pump, not for home use, with a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52502	Breast pump, not for home use, with a prescription paid by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	

52503	Breast pump, not for home use, with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52504	Breast pump, not for home use, with a prescription paid by Medicaid		X	NA, T.C.A. 67-6-102(97) 67-6-308	
52505	Breast pump, not for home use, with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52506	Breast pump for home use without a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52507	Breast pump for home use with a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52508	Breast pump for home use with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52509	Breast pump for home use with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52510	Breast pump for home use with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(97) 67-6-308	
52511	Breast pump for home use with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52512	Repair and replacement parts for breast pump which are for single patient use	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52515	Breast pump collection and storage supplies, not for home use, without a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52516	Breast pump collection and storage supplies, not for home use, with a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52517	Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52518	Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52519	Breast pump collection and storage supplies, not for home use, with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(97) 67-6-308	
52520	Breast pump collection and storage supplies, not for home use, with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	

52521	Breast pump collection and storage supplies for home use without a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52522	Breast pump collection and storage supplies for home use with a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52523	Breast pump collection and storage supplies for home use with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52524	Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52525	Breast pump collection and storage supplies for home use with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(97) 67-6-308	
52526	Breast pump collection and storage supplies for home use with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52530	Breast pump kit, not for home use, without a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52531	Breast pump kit, not for home use, with a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52532	Breast pump kit, not for home use, with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52534	Breast pump kit, not for home use, with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52535	Breast pump kit, not for home use, with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(97) 67-6-308	
52536	Breast pump kit, not for home use, with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52537	Breast pump kit for home use without a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52538	Breast pump kit for home use with a prescription	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52539	Breast pump kit for home use with a prescription paid for by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52540	Breast pump kit for home use with a prescription reimbursed by Medicare	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	

52541	Breast pump kit for home use with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102(97) 67-6-308	
52542	Breast pump kit for home use with a prescription reimbursed by Medicaid	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 67-6-702(a)	
52543	Repair and replacement parts for breast pump kit which are for single patient use	X		NA, T.C.A. 67-6-102(97) 67-6-202(a) 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 (61) and (75) 67-6-202(a) 67-6-702(a)	
53020	Mobility enhancing equipment with a prescription		X	T.C.A. 67-6-102 (61) and (75) 67-6-314(6)	
53030	Mobility enhancing equipment with a prescription paid for by Medicare		X	NA, T.C.A. 67-6-102 (61) and (75) 67-6-314(6)	
53040	Mobility enhancing equipment with a prescription reimbursed by Medicare		X	NA, T.C.A. 67-6-102 (61) and (75) 67-6-314(6)	
53050	Mobility enhancing equipment with a prescription paid for by Medicaid		X	NA, T.C.A. 67-6-102 (61) and (75) 67-6-314(6) 67-6-308	
53060	Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	NA, T.C.A. 67-6-102 (61) and (75) 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 (78) and (75) 67-6-314(1)	
54020	Prosthetic devices with a prescription		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54030	Prosthetic devices with a prescription paid for by Medicare		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54040	Prosthetic devices with a prescription reimbursed by Medicare		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54050	Prosthetic devices with a prescription paid for by Medicaid		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54060	Prosthetic devices with a prescription reimbursed by Medicaid		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54070	Corrective eyeglasses without a prescription	X		T.C.A. 67-6-102 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 67-6-702(a)	Optometrist, opticians, ophthalmologists purchases taxable, sales to patients exempt
54130	Contact lenses without a prescription	X		T.C.A. 67-6-102 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-316 67-6-202(a) 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 (78) and (75) 67-6-314(1)	
54200	Hearing aids with a prescription		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54210	Hearing aids with a prescription paid for by Medicare		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54220	Hearing aids with a prescription reimbursed by Medicare		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54230	Hearing aids with a prescription paid for by Medicaid		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54240	Hearing aids with a prescription reimbursed by Medicaid.		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54250	Dental prosthesis without a prescription		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54260	Dental prosthesis with a prescription		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54270	Dental prosthesis with a prescription paid for by Medicare		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	
54280	Dental prosthesis with a prescription reimbursed by Medicare		X	T.C.A. 67-6-102 (78) and (75) 67-6-314(1)	

54290	Dental prosthesis with a prescription paid for by Medicaid		X	T.C.A 67-6-102 (78) and (75) 67-6-314(1)	
54300	Dental prosthesis with a prescription reimbursed by Medicaid		X	T.C.A 67-6-102 (78) and (75) 67-6-314(1)	
Reference Number	Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite	Comment
60010	Ancillary Services	X		T.C.A. 67-6-102 (7) 67-6-205(c)(9) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
60020	Conference bridging service	X		T.C.A. 67-6-102 (7)(A) 67-6-205(c) (9) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
60030	Detailed telecommunications billing service	X		T.C.A. 67-6-102 (7)(B) 67-6-205(c)(9) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
60040	Directory assistance	X		T.C.A. 67-6-102 (7)(C) 67-6-205(c) (9) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
60050	Vertical service	X		T.C.A. 67-6-102 (7)(D) 67-6-205(c)(9) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
60060	Voice mail service	X		T.C.A. 67-6-102 (7)(E) 67-6-205(c)(9) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
Reference Number	Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite	Comment
61000	Intrastate Telecommunications Service	X		T.C.A 67-6-102 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
61010	Interstate Telecommunications Service	X		T.C.A. 67-6-102 (98) and (48) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications.
61020	International Telecommunications Service	X		T.C.A. 67-6-102 (98) and (47) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 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 (98) and (47) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 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 (98) and (47) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 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 (98) and (47) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications.
61060	International mobile wireless service	X		T.C.A. 67-6-102 (98) and (47) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 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 (98) (47) and (72) 67-6-230(a) 67-6-702(a)	
61090	International prepaid wireless calling service	X		T.C.A. 67-6-102 (98) (47) and (73) 67-6-230(a) 67-6-702(a)	
61100	International private communications service	X		T.C.A. 67-6-102 (98) (47) and (77) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 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 (98) and (47) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential international telecommunications.
61120	International residential telecommunications service	X		T.C.A. 67-6-102 (98) and (47) 67-6-205(a) and (c)(3) 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business international telecommunications; 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 (98) and (48) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 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 (98) and (48) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 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 (98) and (48) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications.

61160	Interstate mobile wireless service	X		T.C.A. 67-6-102 (98) and (48) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 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 (98) (48) and (72) 67-6-230(a) 67-6-702(a)	
61190	Interstate prepaid wireless calling service	X		T.C.A. 67-6-102 (98) (48) and (72) 67-6-230(a) 67-6-702(a)	
61200	Interstate private communications service	X		T.C.A. 67-6-102 (98) (48) and (77) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 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 (98) and (48) 67-6-205(a) and (c)(3) 67-6-221 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 2) general state tax rate (currently 7%) and 1.5% local tax rate applies to residential interstate telecommunications.
61220	Interstate residential telecommunications service	X		T.C.A. 67-6-102 (98) and (48) 67-6-205(a) and (c)(3) 67-6-702(g)(1)	Special rates of: 1) 7.5% state tax rate and 0% local tax rate applies to business interstate telecommunications; 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 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(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 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(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 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(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 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(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 (98) (49) and (72) 67-6-230(a) 67-6-702(a)	
61290	Intrastate prepaid wireless calling service	X		T.C.A. 67-6-102 (98) (49) and (73) 67-6-230(a) 67-6-702(a)	
61300	Intrastate private communications service	X		T.C.A. 67-6-102 (98) (49) and (77) 67-6-205(a) and (c)(3) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
61310	Intrastate value-added non-voice data service	X		T.C.A. 67-6-102 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(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 (98) and (49) 67-6-205(a) and (c)(3) 67-6-702(g)(2)	Special 2.5% local tax rate applies instead of general local tax rate
61325	Paging service	X		T.C.A 67-6-102 (98) 67-6-205(a) and (c)(3) 67-6-702(g)(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 (14) and 67-6-329(b)(1)	
61340	Pay telephone service			N/A	
61350				N/A	