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THIS GUIDE IS A STARTING POINT. Please consult your state’s Department of Revenue for further information.

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| **NO Sales Tax on services at state level\_** (may have regional laws) | **Sales Tax on ALL services by default**  (with some exceptions) |
| New Hampshire: <https://www.revenue.nh.gov/businesses/index.htm>  Oregon: <http://www.oregon.gov/DOR/programs/businesses/Pages/default.aspx>  Montana: <https://revenue.mt.gov/home/businesses>  Alaska: <http://tax.alaska.gov/programs/programs/index.aspx?10002>  Delaware: <http://revenue.delaware.gov/services/BusServices.shtml> | Hawaii:  <http://tax.hawaii.gov/>  South Dakota: <http://dor.sd.gov/Taxes/Business_Taxes/>  New Mexico: <http://www.tax.newmexico.gov/Businesses/>  West Virginia: <http://www.revenue.wv.gov/Pages/default.aspx> |
| **Sales Tax on services varies by type of business** | |
| Consult each state’s Department of Revenue.  Alabama: <http://revenue.alabama.gov/salestax/>  Arizona: <https://www.azdor.gov/Business.aspx>  Arkansas: <http://www.dfa.arkansas.gov/offices/exciseTax/salesanduse/Pages/default.aspx>  California: <http://www.taxes.ca.gov/>  Colorado: <https://www.colorado.gov/revenue>  Connecticut: <http://ct.gov/drs/cwp/view.asp?a=1450&q=512014>  Florida: <http://floridarevenue.com/Pages/info_business.aspx>  Georgia: <https://dor.georgia.gov/taxes>  Idaho: <https://tax.idaho.gov/i-1132.cfm>  Illinois: <http://tax.illinois.gov/Businesses/>  Indiana: <http://www.in.gov/dor/3335.htm>  Iowa: <https://tax.iowa.gov/businesses>  Kansas: <http://www.ksrevenue.org/business.html>  Kentucky: <http://revenue.ky.gov/Business/Sales-Use-Tax/Pages/default.aspx>  Louisiana: <http://www.rev.state.la.us/SalesTax/GeneralSalesAndUseTax>  Maine: <http://www.maine.gov/revenue/salesuse/salestax/salestax.html>  Maryland: <http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Sales_and_Use_Tax/>  Massachusetts: <http://www.mass.gov/dor/all-taxes/sales-and-use/>  Michigan: <http://www.michigan.gov/taxes/0,4676,7-238-43519_43529---,00.html>  Minnesota: <http://www.revenue.state.mn.us/businesses/sut/Pages/File-and-Pay.aspx>  Mississippi: <http://www.dor.ms.gov/Business/Pages/Sales-Use-Tax-landing.aspx>  Missouri: <http://dor.mo.gov/business/sales/>  Nebraska: <http://www.revenue.nebraska.gov/salestax.html>  Nevada: <https://tax.nv.gov/Forms/Sales___Use_Tax_Forms/>  New Jersey: <http://www.state.nj.us/treasury/taxation/su.shtml>  New York: <https://www.tax.ny.gov/bus/st/stidx.htm>  North Carolina: <http://www.dor.state.nc.us/taxes/sales/>  North Dakota: <https://www.nd.gov/tax/user/businesses/formspublications/sales-use-tax>  Ohio: <http://www.tax.ohio.gov/sales_and_use.aspx>  Oklahoma: <https://www.ok.gov/tax/All_Taxes/Sales_&_Use_Tax/>  Pennsylvania: <http://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/Pages/Sales-Use-and-Hotel-Occupancy-Tax.aspx>  Rhode Island: <https://www.google.com/search?q=rhode+island+dept+of+revenue+sales+tax&ie=utf-8&oe=utf-8>  South Carolina: <https://dor.sc.gov/tax/sales>  Tennessee: <https://revenue.support.tn.gov/hc/en-us/articles/203809549-What-is-my-business-tax-classification->  Texas: <https://comptroller.texas.gov/taxes/sales/>  Utah: <http://tax.utah.gov/sales#5>  Vermont: <http://tax.vermont.gov/business-and-corp/sales-and-use-tax>  Virginia: <https://www.tax.virginia.gov/sales-and-use-tax>  Washington: <http://dor.wa.gov/content/doingbusiness/BusinessTypes/>  Wisconsin: <https://www.revenue.wi.gov/Pages/SalesAndUse/Home.aspx>  Wyoming: <http://revenue.wyo.gov/Excise-Tax-Division> | |

**References**

* State Sales Tax Info Map:
  + This provides links to each state’s tax guidelines
  + <https://www.taxjar.com/states/>
* State Tax Obligation Links
  + Lists by state tax information links
  + <https://www.sba.gov/starting-business/filing-paying-taxes/determine-your-state-tax-obligations>
* Government Website on Sales Tax for Small Business Owners
  + <https://www.sba.gov/blogs/sales-tax-101-small-business-owners-and-online-retailers>
* <http://quickbooks.intuit.com/r/taxes/need-collect-sales-tax-much/>
* Map of Sales Tax Info by State:
  + <https://www.avalara.com/learn/whitepapers/service-taxability-by-state/>
* <https://www.debt.org/small-business/sales-taxes/>
* <http://blog.taxjar.com/sales-tax-services-101/>
* <https://www.sleeter.com/blog/2015/04/a-guide-to-understanding-sales-tax-on-saervices/>