

Provided by William S. Smith, Esq., on behalf of the Vermont Truck & Bus Association
 02/19/2016, data provided by the American Trucking Association

**SUMMARY CHART 2:
 State Sales Tax Treatment
 Of Motor Carrier Purchases of
 Parts & Repairs
 As of July 1, 2014**

| <u>State</u> | <u>Truck Parts</u> | <u>Repair* Labor</u> |
|----------------|------------------------|--------------------------|
| Alabama | Taxable | Exempt |
| Alaska | Exempt | Exempt |
| Arizona | Exempt | Exempt |
| Arkansas | Taxable | Taxable |
| California | Taxable | Exempt |
| Colorado | Taxable | Exempt |
| Connecticut | Taxable | Taxable |
| Delaware | Exempt | Exempt |
| D.C. | Taxable | Taxable |
| Florida | Taxable** | Taxable |
| Georgia | Exempt | Exempt |
| Hawaii | Taxable | Taxable |
| Idaho | Taxable | Exempt |
| Illinois | Exempt | Exempt |
| Indiana | Exempt | Exempt |
| Iowa | Taxable | Taxable |
| Kansas | Exempt | Taxable |
| Kentucky | Exempt | Exempt |
| Louisiana | Taxable** | Taxable |
| Maine | Taxable | Exempt |
| Maryland | Exempt | Exempt |
| Massachusetts | Taxable | Taxable |
| Michigan | Exempt | Exempt |
| Minnesota | Taxable** | Exempt |
| Mississippi | Taxable | Taxable |
| Missouri | Exempt | Exempt |
| Montana | Exempt | Exempt |
| Nebraska | Exempt | Exempt |
| Nevada | Taxable | Exempt |
| New Hampshire | Exempt | Exempt |
| New Jersey | Exempt | Taxable |
| New Mexico | Taxable | Taxable |
| New York | Exempt | Exempt |
| North Carolina | Taxable** | Exempt |
| North Dakota | Taxable | Exempt |

**State Sales Tax Treatment
Of Motor Carrier Purchases of
Parts & Repairs**

-- continued --

| <u>State</u> | <u>Truck Parts</u> | <u>Repair Labor</u> |
|----------------|------------------------|-------------------------|
| Ohio | Exempt | Exempt |
| Oklahoma | Taxable | Exempt |
| Oregon | Exempt | Exempt |
| Pennsylvania | Exempt | Exempt |
| Rhode Island | Taxable | Exempt |
| South Carolina | Taxable | Exempt |
| South Dakota | Taxable | Taxable |
| Tennessee | Taxable** | Taxable |
| Texas | Taxable | Exempt |
| Utah | Taxable | Taxable |
| Vermont | Taxable | Exempt |
| Virginia | Taxable | Exempt |
| Washington | Exempt | Exempt |
| West Virginia | Exempt | Exempt |
| Wisconsin | Exempt | Exempt |
| Wyoming | Taxable | Taxable |

* Even where repair labor is exempted, it typically remains taxable unless labor charges are stated separately.

** Taxable in part; see the body of the compilation for details.

NOTE: *This chart is intended as a quick reference only. The summary format requires the omission of many details, which may be critical.*