

State Taxation of Software as Services

Taxable	18
Not Taxable	26
N/A	5
Other	2
TOTAL	51

50 State Comparison - SaaS			
Jurisdiction	Taxation of Software as a Service	Jurisdiction	Taxation of Software as a Service
Alabama	Not Taxable	Montana	N/A
Alaska	N/A	Nebraska	Not Taxable
Arizona	Not Taxable	Nevada	Not Taxable
Arkansas	Not Taxable	New Hampshire	N/A
California	Not Taxable	New Jersey	Not Taxable
Colorado	Not Taxable	New Mexico	Taxable
Connecticut	Alternative rate is charged	New York	Taxable
Delaware	N/A	North Carolina	Not Taxable
Florida	Not Taxable	North Dakota	Not Taxable
Georgia	Not Taxable	Ohio	Taxable
Hawaii	Taxable	Oklahoma	Not Taxable
Idaho	Not Taxable	Oregon	N/A
Illinois	Not Taxable	Pennsylvania	Taxable
Indiana	Taxable	Rhode Island	Taxable
Iowa	Not Taxable	South Carolina	Taxable
Kansas	Not Taxable	South Dakota	Taxable
Kentucky	Taxable	Tennessee	Taxable
Louisiana	Taxable	Texas	80% of charges are taxable
Maine	Not Taxable	Utah	Taxable
Maryland	Not Taxable	Vermont	Not Taxable
Massachusetts	Taxable	Virginia	Not Taxable
Michigan	Taxable	Washington	Taxable
Minnesota	Not Taxable	West Virginia	Not Taxable
Mississippi	Taxable	Wisconsin	Not Taxable
Missouri	Not Taxable	Wyoming	Not Taxable
		DC	Taxable