

EXEMPTION	NEBRASKA	COLORADO ¹	IOWA	KANSAS	MISSOURI	SOUTH DAKOTA	WYOMING
	State = 5.5%	State = 2.9%	State = 6%	State = 6%	State = 4.225%	State = 4%	State = 6%
	Local = 0 - 2%	Local = 0 - 7%	Local = 0 - 2%	Local = 0 - 2%	Local = 0 - 5%	Local = 0 - 2%	Local = 0 - 4%
Admissions charged by youth development orgs	E		E	E	E, if proceeds are public	E	
Admissions to annual events held by nonprofit organizations				E			
Admissions to community celebrations/shows						E	
Admissions to county/municipal owned recreation centers/facilities				E	E		E
Admissions to cultural or historical event held every 3 years				E			
Admissions to events sponsored by historical societies						E	
Admissions to fairs and amusements			E		E	E	
Admissions to gambling boats			E		E		
Admissions to historic sites and repertory theater						E	
Admissions to school events	E	E	E			E	E
Admissions to statewide sports events	E				E, if proceeds are public		
Admissions to youth sports events	E			E			
Advertising by newspaper, radio, broadcast				E			
Advertising displays/signage					E	E	
Advertising envelopes/materials sent out of state			E				
Aerial spraying for agriculture			E		E		
Ag chemicals	E	E	E	E	E	E	E, only fertilizer
Ag machinery	E	E, if unregistered	E	E	E	E, subject to excise tax	E
Ag machinery repair parts		E		E	E	E	
Agricultural drain tiles			E		E		
Agricultural fencing materials					E		
Agricultural supplies (all) for crop or livestock production					E		
Aircraft delivery to out of state resident/business	E	E		E	E		
Amateur sports officials						E	
Animal bedding					E		
Animal feed	E	E	E		E	E	E
Animal feed for commercial pet breeders					E		
Animal grooming	E, if by vet		E, except pets				E
Animals used for food or apparel	E	E	E	E	E	E	E
ATM surcharges			E				
Attorney/accountant reimbursable goods/services						E	
Auto trade-ins	E	E	E, subject to excise tax	E, ended in 2009	E	E, subject to excise tax	E
Automotive fluids to retailer			E				
Aviation fuel	E	E, only aviation gasoline	E	E, depending on use	E		
Bingo and raffle equipment		E			E, bingo only		
Biochips	E						
Biotechnology equipment		E			E, utilities only		
Bullion, coins, and currency		E	E		E	E	
Business transfer of vehicles in a merger			E	E			
Carbon dioxide in tertiary production							E
Cash discounts/coupons	E		E	E			E
Casual sales	E	E, if charitable/veteran org	E	E	E		E, if charitable org
College/hospital room rental	E			E, if more than 28 days			
Commercial amusement enterprises			E				
Commercial artificial insemination	E	E, except service		E		E, except boarding fees	E, only service
Commercial vehicles over 26,000 gross weight		E					
Commercial watercraft special fuel			E				

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	Local = 0 - 2%	Local = 0 - 7%	Local = 0 - 2%	Local = 0 - 2%	Local = 0 - 5%	Local = 0 - 2%	Local = 0 - 4%
Common/contract carriers accessories	E			E			
Common/contract carriers safety equipment	E						
Common/contract carriers, incl parts and service	E	E	E	E, if rail or air	E		E
Computer printouts, microfilm, microfiche, photo composition					E		
Computer software for architectural, engineering, accounting firms					E		
Conference bridging services	E						
Construction for nonprofit rural water districts			E				
Containers	E	E	E, only for ag	E	E, if deposit required	E	E
Contractor as purchasing agent for public agencies	E	E	E	E	E		
Data centers	E		E				E
Direct mail/newspaper advertising supplements		E					
Drill bits and explosives use in exploration of oil and gas				E			
Durable medical equipment	E	E	E, limited items	E, limited items	E, limited items	E	E
E911 Service surcharge			E				
Electricity for private water companies			E				
Employment placement out of state			E				
Energy used in ag	E	E	E	E	E, if certain uses	E	E
Energy used in industry	E	E	E	E	E		E
Engineers, geologists services for oil/gas drilling							E
Equipment for coal gasification/liquefaction plant					E		E
Equipment for prevention, abatement of water pollution					E		
Excavation Notification Center services			E				
E organizations (private schools/colleges, religious, blind)	E	E	E	E	E	E, only certain orgs	E
Fabrication labor for items shipped out of state	E		E				
Film rental by commercial theater				E	E	E	
Film rentals for home use	E		E		E		
Fine art purchased by museum	E		E, if nonprofit museum	E, if nonprofit museum			
Food	E	E, except certain items	E, except certain items		taxed at 1.225 %		E
Food for elderly/handicapped	E			E			E
Food purchased with SNAP	E	E	E	E	E	E	E
Food sales by non-profit promoters of in-state products			E				
Food sold by churches	E						E, if for fundraising
Food sold through vending machines		E			E, with limitations		E
Freeport merchandise and stocks of merchandise						E	
Freight and property including oil/gas pipeline				E, with limitations			E
Fuel and electricity for Information Technology facilities			E				
Fuel consumed in creating gas, power, steam or electricity for sale					E		
Goods for clothing maintenance and repair			E				
Grain bins for storage of grain					E		
Handicrafts by persons over age 65					E		
Industrial computers			E				
Inert gases			E				
Ingredient/component parts	E	E	E	E	E	E	E
Initiation fees for fraternal societies or auxiliary societies					E		
Insulin not sold by prescription	E	E	E		E	E	
Intercompany leases	E						
Intercompany sales	E	E				E	E

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	Local = 0 - 2%	Local = 0 - 7%	Local = 0 - 2%	Local = 0 - 2%	Local = 0 - 5%	Local = 0 - 2%	Local = 0 - 4%
Intrastate transit of persons by government or nonprofit							E
Intrastate transit to/from work if paid by employee or employer							E
Intrastate transport of raw ag products to processing facility							E
Items to modify motor vehicles for persons with disabilities					E		
Laundromats	E			E		E, subject to license fee	
Lawn care chemicals						E	
Lease to purchase agreements	E				E		
Lemon law refunds			E				
Library copying						E	
Live game birds				E		E	
Livestock ear tags			E, if nonprofit seller		E		
Lodging/campsites rented for more than 28 days				E		E	
Long term rent of transportation services			E				
Lottery	E		E	E		E	E
Low-emitting vehicles		E					
Manufacturing machinery	E	E	E	E	E		E
Materials purchased by community action for weatherizing				E			
Meals provided to employees of food service establishments		E		E			
Meals sold by hospitals	E					E, if public program	E, if to patients and staff
Meals sold by institution at flat rate	E						
Medical marijuana to indigent patients		E					
Membership dues to military veterans organizations				E			
Membership dues to nonprofit zoo				E			
Merchandise trade-ins	E	E	E, if remanufactured/resold	E			
Mineral oil as dust suppressant	E						
Minerals, oil, gas severed from real property	E						
Modular/mobile homes		E, 48% of sale	E, 40% of sale	E, 40% of sale	E, 40% of sale	E, subject to registration tax	E, 30% of sale
Molds and dies	E	E	E			E	
Motor Fuels	E	E	E, unless refunded fuel tax	E, unless refunded fuel tax	E, unless refunded fuel tax	E, if fuel tax paid	E
Motor vehicle discounts for disabled	E						
Newspapers	E	E	E				E
Non-reusable hotel supplies					E		
Non-reusable restaurant supplies					E		
Nondurable medical equipment	E	E, limited items	E, limited items	E, only for nursing homes		E	E
Nonprofit art center and museums			E		E, if proceeds are public		
Nonprofit corporations formed by E gov't entities	E						
Nonprofit disabled service providers			E				
Nonprofit health clinics	E		E	E		E	
Nonprofit health services computers			E				
Nonprofit hospice facilities			E				
Nonprofit legal aid organizations			E				
Nonprofit lending organizations			E				
Nonprofit mental health centers	E		E	E		E	
Nonprofit organ procurement organizations			E				
Nonprofit private educational institutions			E				
Nonvoice data services	E			E			
Nuclear fuel if wholesale		E					

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	Local = 0 - 2%	Local = 0 - 7%	Local = 0 - 2%	Local = 0 - 2%	Local = 0 - 5%	Local = 0 - 2%	Local = 0 - 4%
Office equipment for telecommunication companies			E				
Online computer service		E	E		E		
Optional residential warranty contracts			E				
Oxygen for use in aquaculture	E						
Political campaign fundraisers	E						
Political subdivisions	E	E	E	E	E	E	E
Postage			E	E		E	E
Prepaid calling arrangements	E		E				
Prescription drugs	E	E	E	E	E	E	E
Printers/publishers' supplies		E	E		E		
Prizes for gambling			E				
Processing chemicals			E		E		
Processing photography inputs			E				
Property donated to the state within one year of purchase					E		
Property purchased in other states to be used in state	E	E, with limitations				E, if more than 7 yrs old	
Property shipped out of state	E		E	E, vehicles/aircraft			
Property taxed in another state	E						
Property to be transported out of state	E	E	E				
Public health educational materials by nonprofit				E			
Public Records	E				E, court records		
Purchases by Cooperative Marketing Associations					E		
Purchases by horse/dog racing facilities						E	
Purchases by libraries				E			
Purchases by multidiscipline youth development programs				E			
Purchases by NIFA or licensees of state racing com.	E						
Purchases by public broadcasting station				E			
Purchases by sports complex authority					E		
Purchases by state fair board	E						
Purchases by U.S. Government	E	E		E	E		
Purchases for fulfillment of government defense contract					E		
Purchasing agents for public real estate construction	E						
Raffle tickets at fairs			E				
Receipts of coin operated amusement devices					E		
Reciprocal shipment of wine			E				
Recycling and waste reprocessing equipment			E				
Refractory materials and electrodes in manufacturing		E					
Relief agency funds			E				
Renewable/wind energy production			E				E
Residential utilities		E	E	E			
RR rolling stock, repair parts/services	E	E	E	E	E		E
Sale for resale	E	E	E	E	E	E	E
Sale of a business or farm machinery	E			E, if liquidation			
Sales and purchases under Public Private Partnerships Act					E		
Sales and storage of wood infested by mountain pine beetles		E					
Sales at shooting ranges					E		
Sales by religious organizations	E	E, with limitations	E	E	E	E	E
Sales by state highway department					E		
Sales by state, county, or district fairs			E				

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	Local = 0 - 2%	Local = 0 - 7%	Local = 0 - 2%	Local = 0 - 2%	Local = 0 - 5%	Local = 0 - 2%	Local = 0 - 4%
Sales for charitable activities			E	E	E	E	E
Sales for restoration/maintenance of Governor's mansion or capitol						E	
Sales of bingo tickets				E			
Sales on reservations to native Americans	E	E	E			tribal tax agreements	
Sales tax holiday			E		E		
Sales to irrigation or weed control districts					E		E
Sales to joint powers board							E
Sales to or by a penal institution					E		
Sales to rural water district				E	E		
School annuals							E
School lunches	E			E, if operated by the school		E	E, if operated by school
School supporting fundraisers	E	E		E, if an isolated sale	E	E, if item sold by school	E
Seeds for commercial use	E	E		E, if erosion prevention	E	E	E
Separately stated finance charges	E		E, if to noncustomer	E			
Separately stated taxes	E			E			
Ships, barges, and waterborne vessels			E		E, subject to other tax		
Shoppers' guides						E	
Solar energy equipment			E				
State reciprocal agreements for industrial machinery	E						
Syndicated programming	E						
Tele-floral services	E						
Telecommunications access charge	E						
Telephone surcharge for deaf relay services					E		
Textbooks				E	E		
Tickets to collegiate athletic championship event at neutral site					E		
Tickets to events promoting agriculture					E		
Toys for lots type organizations -			E				
Transfer of property in change of business ownership	E				E		E
Transport of drilling rigs							E
Vending machines/parts					E		
Vulcanizing inputs			E				
Waste tire fees		E					
Water and veterinary medicines	E	E, only veterinary	E, only water	E	E		
Water for irrigation and manufacturing	E		E, water used as power	E			E, if by truck/pipeline
Wind energy conversion equipment			E				
Wireless telecommunications equipment		E					

1. Colorado has state-collected and self-collected jurisdictions. Exemptions listed here are statutory exemption for state-collected jurisdictions. Self-collected jurisdictions may have other exemptions.

Prepared by: Keisha Patent, Legal Counsel, Legislative Research
August 30, 2013

TAXABLE SERVICE	NEBRASKA State = 5.5% Local = 0 - 2%	COLORADO State = 2.9% Local = 0 - 7%	IOWA State = 6% Local = 0 - 2%	KANSAS' State = 6% Local = 0 - 2%	MISSOURI State = 4.225% Local = 0.5% - 6.625%	SOUTH DAKOTA' State = 4% Local = 0 - 2%	WYOMING State = 6% Local = 0 - 4%
Aircraft lease/rental			T	T		T	
Armored car services			T			T	
Assembly labor	T					T	
Bank and financial institution service charges			T			T	
Barber and beauty services			T			T	
Boat repair	T		T	T		T	
Cable/pay television fees	T		T	T		T	
Campgrounds			T			T	
Carpentry			T	T		T	
Carpet and upholstery cleaning/repair	T		T	T		T	
Clothing alterations			T	T		T	
Commercial recreation fees (golf and country clubs)	T, not membership		T	T		T	
Communications services	T		T, not Internet	T		T	
Computer software services	T, except training		T, except maintenance/support	T, if prewritten software		T	T
Contractor services						T, at 2%	
Dance school/studio fees			T			T	
Dating services			T			T	
Demolition			T	T		T	
Digital audio/books/audio visual	T					T	T
Dry cleaning			T	T		T	
Electrical and electronic installation	T		T	T		T	
Employment and executive search agencies			T			T	
Engraving			T			T	
Excavating and grading			T			T	
Extermination	T		T			T	
Flying service/instruction			T			T	
Freight/delivery charges	T			T, if direct mail		T	T
Garbage collection			T, nonresidential			T	
House/building moving			T			T	
Installation labor	T			T		T	T
Investment counseling			T			T	
Janitorial and building maintenance	T		T, nonresidential			T	
Landscaping, lawn care, tree removal			T	T, not lawn mowing		T	
Limousine service			T			T	
Lodging	T	T	T	T	T	T	T, except outfitters
Machine operator fees			T			T	
Massage			T, unless licensed therapist			T	
Office and business machine repair			T	T		T	
Oil and gas well site services							T
Oilers and lubricators on vehicles/machines			T			T	
Painting and interior decorating			T	T		T	
Parking facilities			T			T	
Pet grooming, boarding, breeding, training	T, unless by vet		T, only grooming	T		T	
Pipe fitting			T			T	
Plumbing			T	T		T	
Production labor	T				T	T	
Recreational vehicle park services	T					T	

TAXABLE SERVICE	NEBRASKA	COLORADO	IOWA	KANSAS ¹	MISSOURI	SOUTH DAKOTA ²	WYOMING
	State = 5.5%	State = 2.9%	State = 6%	State = 6%	State = 4.225%	State = 4%	State = 6%
	Local = 0 – 2%	Local = 0 – 7%	Local = 0 – 2%	Local = 0 – 2%	Local = 0.5% - 6.625%	Local = 0 – 2%	Local = 0 – 4%
Reflexology			T			T	
Rental of equipment/personal property			T	T		T	
Rental of motor vehicle, recreational vehicle, boat			T	T		T	T
Repair of tangible personal property	T		T, certain types	T		T, not ag	T
Restaurants	T	T	T	T	T	T	T
Roof, shingle, and glass repair			T	T		T	
Security and detective services	T		T			T	
Services necessary to complete a sale							T
Sewage services			T, nonresidential			T	
Sewing and stitching			T	T		T	
Sign construction/installation			T			T	
Storage of household goods			T			T	
Storage warehouse of raw agricultural products			T				
Swimming pool cleaning/maintenance			T			T	
Tanning beds/salons			T			T	
Taxidermy	T		T			T	
Telephone services	T, only intrastate	T, only intrastate	T, only intrastate	T	T	T	T, only intrastate
Test laboratories			T, not human or animal				
Turkish baths			T			T	
Vehicle painting	T			T		T	
Vehicle repair (inc. motorcycle, bicycle)			T	T		T	
Vehicle wash/wax	T		T	T		T	
Warranties and guarantees	T			T			
Water conditioning/softening			T			T	
Weighing			T			T	
Welding			T			T	
Wood preparation			T			T	
Wrapping/packaging merchandise (not meat, vegetables)			T			T	
Wrecker/towing	T		T			T	

1. Kansas has an exemption for any taxable services that are performed in conjunction with original construction of a building, construction of a bridge or highway, reconstruction of building or utility structure damaged by natural disaster, or renovation of a residence.

2. South Dakota taxes all services, except the following: agricultural services, storage of ag products, ag machinery repairs, forestry services, advertising services, commissions, credit and credit counseling services, membership fees, radio and television broadcasting, rodeo services, services to a rural water system, water supply services except for irrigation, research and development services, financial services, sanitary services, security or commodity brokers, warranties, trucking and courier services, rail service, local transportation service, health services, educational services, and social services.

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