

OUT OF STATE SALES TAX EXEMPTION STATUS
The applicable sales tax is determined by the ship-to-point.
This list is at the state level.

<u>STATE</u>	<u>EXEMPT FROM SALES TAX</u>	<u>EXEMPT FROM OCCUPANCY TAX</u>	<u>Expiration date</u>
Alabama	No	No	
Alaska	N/A*	N/A*	
Arizona	No	No	
Arkansas	No	No	
California	No	No	
Colorado	Yes - requires NJ letter	Yes****	no expiration date
Connecticut	No	No	
DC	No	No	
Delaware	N/A*	N/A*	
Florida	Yes	Yes	November 2012
Georgia	No	No	
Hawaii	N/A*	N/A*	
Idaho	Yes	Yes	
Illinois	Yes	No	November 2010
Indiana	Yes*****	No	
Iowa	No	No	
Kansas	Yes	Yes	
Kentucky	Yes	No	
Louisiana	No	No	
Maine	Yes	Yes	no expiration date
Maryland	No	No	
Massachusetts	Yes	No	September 14, 2014
Michigan	Yes	Yes	
Minnesota	Yes**	No	
Mississippi	No	No	
Missouri	Yes	N/A	no expiration date
Montana	N/A*	N/A*	
Nebraska	No	No	
Nevada	No	No	
New Hampshire	N/A*	N/A*	
New Jersey	Yes***	Yes	no expiration date
New Mexico	No	No	
New York	Yes	No	no expiration date
North Carolina	No	No	
North Dakota	No	No	
Ohio	No	No	
Oklahoma	No	No	
Oregon	N/A*	N/A*	
Pennsylvania	No	No	
Rhode Island	Yes	N/A	no expiration date
South Carolina	No	No	
South Dakota	No	No	
Tennessee	Yes	No	July 2011
Texas	Yes	No	no expiration date
Utah	No	No	
Vermont	No	No	
Virginia	Yes**	No	no expiration date
Washington	No	No	
West Virginia	Yes	No	June 30, 2008
Wisconsin	Yes	Yes	no expiration date
Wyoming	No	No	

* STATE WITH NO SALES TAX

** Not exempt from tax on food or lodging

*** NEWARK, NJ has a 6% occupancy tax on hotel bills that we are not exempt from

**** if local tax not administered by state, we may not be exempt at the local level

***** Advise Indiana DOR by letter nature of the items for which exemption is requested and provide dates of the event.

Revised 3/24/08