



## 74 Sales Tax Exemptions to be Repealed – Governor’s 2010-11 Budget

- Accounting, auditing and bookkeeping services
- Administrative services
- Advertising, public relations and related services
- Air transportation
- Airline Catering
- All other professional and technical services
- Amusement and recreation industries
- Architectural, engineering and related services
- Bad debts
- Basic television
- Call center credit
- Candy and gum
- Caskets and burial vaults
- Catalogs and direct mail advertising
- Charges for returnable containers
- Coal
- Coin operated food and beverage vending machines
- Commercial vessels (construction and repair)
- Commercial vessels (equipment and maintenance)
- Common carriers
- Construction of memorials
- Consulting (scientific, environmental and technical)
- Custom programming, design and data processing
- Dry-cleaning and laundry services
- Electric – residential
- Electrical, plumbing, heating and AC service fees
- Financial institutions fees
- Firewood
- Fish feed
- Flags
- Fuel oil/gas – residential
- Funeral parlors, crematories and death care services
- Gratuities
- Helicopters
- Horses sold to out of state purchaser
- Hotel – permanent resident
- Information services
- Investment metal bullion and investment coins
- Legal
- Liquor or malt beverage purchased from retail dispenser
- Magazines
- Mfg. exemption (public utility)
- Motor vehicles (out-of-state purchases)
- Museums, historical sites, zoos and parks (for-profit)
- Newspapers
- Non-prescription drugs
- Other transportation
- Other – personal services
- Parking lots and garages
- Personal care services
- Personal hygiene products
- Rail transportation equipment
- Recreational parks, camps and campgrounds
- Rental of films for commercial exhibition
- School buses
- Scientific research and development services
- Services to buildings and dwellings
- Specialized design
- Spectator sports admissions (excludes schools)
- Stair lift devices
- Telephone – residential
- Temporary usage
- Textbooks
- Theater, dance, music and performing arts admissions (for-profit)
- Tourist promotion agencies
- Transit and ground transportation
- Trout
- Truck transportation
- Uniform commercial code filing fees
- Veterinary fees
- Warehouse storage
- Waste management and remediation services
- Water and sewage services
- Wrapping and packing supplies