

**TABLE 17. State Sales Tax Bases: Exemptions for Business-to-Business Transactions (as of July 1, 2022)**

State	Specific Exemption	Farm Equipment	Office Equipment	Manufacturing Machinery	Manufacturing Raw Materials	Business Fuel & Utilities	Business Lease & Rentals	Information Services
Alabama	No	Taxable	Taxable	Taxable	Exempt	Exempt	Taxable	Taxable
Alaska	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Arizona	No	Exempt	Taxable	Exempt	Exempt	Taxable	Taxable	Exempt
Arkansas	No	Exempt	Taxable	Exempt	Exempt	Partial	Taxable	Exempt
California	No	Partial	Taxable	Partial	Exempt	Taxable	Taxable	Exempt
Colorado	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Connecticut	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
Delaware	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Florida	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Georgia	No	Exempt	Taxable	Exempt	Exempt	Partial	Taxable	Exempt
Hawaii	No	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable	Taxable
Idaho	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Illinois	No	Exempt	Taxable	Exempt	Exempt	Exempt	Exempt	Exempt
Indiana	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Iowa	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Kansas	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Kentucky	No	Exempt	Taxable	Taxable	Exempt	Exempt	Taxable	Exempt
Louisiana	No	Taxable	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Maine	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Maryland	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
Massachusetts	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Michigan	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Minnesota	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Mississippi	No	Partial	Taxable	Taxable	Exempt	Taxable	Taxable	Exempt
Missouri	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Montana	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Nebraska	No	Exempt	Taxable	Exempt	Exempt	Exempt	Exempt	Exempt
Nevada	No	Exempt	Taxable	Taxable	Exempt	Taxable	Taxable	Exempt
New Hampshire	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
New Jersey	No	Exempt	Taxable	Exempt	Exempt	Taxable	Taxable	Taxable
<b>New Mexico</b>	<b>No</b>	<b>Taxable</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Exempt</b>	<b>Taxable</b>	<b>Taxable</b>
New York	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
North Carolina	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
North Dakota	No	Partial	Taxable	Taxable	Exempt	Taxable	Taxable	Exempt
Ohio	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
Oklahoma	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Oregon	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Pennsylvania	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Rhode Island	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
South Carolina	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
South Dakota	No	Taxable	Taxable	Taxable	Exempt	Taxable	Taxable	Taxable
Tennessee	No	Exempt	Taxable	Exempt	Exempt	Taxable	Taxable	Exempt
Texas	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
Utah	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Vermont	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Virginia	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Washington	No	Taxable	Taxable	Exempt	Exempt	Taxable	Taxable	Taxable
West Virginia	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Taxable
Wisconsin	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
Wyoming	No	Exempt	Taxable	Exempt	Exempt	Exempt	Taxable	Exempt
District of Columbia	No	Taxable	Taxable	Taxable	Exempt	Exempt	Taxable	Taxable

Note: States with no state sales tax (AK, DE, MT, NH, and OR) are listed as "not applicable" (n.a.) within Table 17, although Alaska has a local option sales tax.

Source: Tax Foundation; Bloomberg Tax; state statutes.