SALES AND USE TAX

(Including County, Stadium, Local Exposition District, and Premier Resort Area Taxes
and Rental Vehicle, Limousine, and Dry Cleaning Fees)

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distinct and identifiable product	77.51(3pf)				
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hospital	77.54(14r)	11.17			
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mobile wireless service	77.51(7k)				
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person purchasing from retailer	77.51(13r)				
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post-paid calling service	77.522(4)(a)10				
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prepaid calling service	77.51(10d)				
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prescription	77.51(10n)				
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printing and imprinting	77.51(11)	11.56			
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purchase price	77.51(12m)		180-23	1-13	
purchaser	77.51(12p)				
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Digital goods	77.52(1)(d)		160-16	1-09	
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caskets and burial vaults	77.54(21)				
catalogs and mailing envelopes	77.54(25m)		154-27	3-07,3-09	
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clay pigeons	77.54(47)		138-45,144-16,154-28	1-04,2-05,3-07	
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game birds	77.54(47)		138-45	1-04	
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government purchases	77.54(9a)	11.05	2-4,8-4,12-6	9-76,1-99	
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Internet equipment used in broadband market	77.54(48)		148-14	3-06	
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local exposition districts	77.54(9a)(g)		87-16	2-94	
low-income assistance fees				2-07	
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fuel and electricity	77.54(2),(30)(a)6		137-6,145-15,158-12	1-04,2-05,3-05, 4-12	
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property consumed or destroyed	77.54(2),(2m)	11.41			
scope of manufacturing	77.54(6m)	11.39			
maple syrup equipment	77.54(29)		9-5		
meals sold by day care centers			144-17,165-1	2-05,1-10	
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mobile homes - 35% exempt	77.51(4)(b)6			2-86	
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motor vehicle sold to nonresident			151-15		
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out-of-state shipments	77.54(1),77.55(2)	11.94	130-15		
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public benefit fees	77.54(44)		116-18,118-41,154-34	2-99	
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semen	77.54(27)	11.12		12-71	
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television broadcasting equipment	77.54(23n)		184-14		
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trucks sold to “for hire” carriers	77.54(5)(b)	11.16			
United States	77.55(1)				
bank card charges			57-21	2-10	
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vegetable oil converted to fuel	77.54(11m)		172-25,175-1	2-11,3-11,1-12	
veterinarians’ services	77.52(2)(a)10	11.61			
visitors’ imports	77.53(17)				
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waste treatment facilities	77.54(26)	11.11	56-27,114-29		
water delivered through mains	77.54(17)	11.57			
wind, solar, and gas from agricultural waste	77.54(56)	11.10	154-28,162-44,172-1	3-07,3-09,2-11, 1-14	
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income tax credit - fuel and electricity (see “Manufacturer’s sales tax credit” in corporation section)					
industrial gases used in			15-4		
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manufactured housing	77.51(15b)(b)8 and (12m)(b)8; (77.51(4)(b)7 and (15)(b)6, repealed 10-1-09)		104-23,104-27	6-79,1-97	
manufacturer engaged in construction			90-22,103-21		
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Maple syrup equipment	77.54(29)		9-5	9-78	
Meals, food, food products and beverages (also see “Groceries and food”)	77.54(20n); (77.54(20), repealed 10-1-09)	11.87	P220	6-71	
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take and bake pizzas			183-8	1-14	
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sandwich defined			109-9,148-16	2-98,2-06	
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tips	(77.51(4)(c)2, repealed 10-1-09)	11.87		6-74,6-76,3-80	
transportation companies		11.87	123-36		
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Meat wrapping supplies	77.54(6)(b)		9-5	6-76,9-78	
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Mobile homes	340.01(29)	11.88	4-3,154-30,172-24, P231	6-73,9-78,2-07, 3-11	
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Mobility-enhancing equipment	77.51(7m),77.54(22b)	11.08	174-11	2-11,1-12	
Modular buildings	77.51(15b)(b)8 and (12m)(b)8; (77.51(4)(b)7 and (15)(b)6, repealed 10-1-09)		104-23,104-27, 172-24,P231	1-97,3-11	
Month defined			109-10		
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fuel and electricity			106-25		
ingredients	77.54(2m)			2-83	
inserts in periodicals				6-73	
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shoppers' guides	77.54(15)			9-76,9-78	
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affiliates	77.51(13g)(d)		162-41	3-09	
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reorganizations	77.51(14g)			6-71	
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Prepaid phone cards	77.52(2)(a)5		94-44,109-10,131-7		
Prepared food	77.51(10m), 77.54(20n)(a)	11.51(4), 11.87(2)(c)			
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Printing		11.56			
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central air conditioning unit			25-12		
central vacuum systems		11.68			
communication cables and networking			90-27,92-28		
communication equipment				2-86	
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Telecommunications messaging service	77.52(2)(a)5m		104-22,125-31, 127-28,129-2,172-56, 183-19	1-97	
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