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.

STATE	EXEMPT FROM SALES TAX	EXEMPT FROM OCCUPANCY TAX	Expiration date
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 Certificate of Registration