

# Bloomberg BNA

## SALES & USE TAX LIBRARY QUICK REFERENCE CARD

**1 Sales & Use Tab**  
Click the **Sales & Use** tab to open the **Sales & Use Tax** home page. Click **Set as My Home Page** to have the product open directly to the **Sales & Use Tax** home page.

**2 Practice Tools**  
Link to the **Sales & Use Tax Chart Builder, Working Papers, Sales & Use Tax Rate Finder, and Sales & Use Tax Nexus Tools**.

**3 Source Documents**  
Full text of state tax statutes, regulations, agency documents, and cases.

**4 My Folders**  
Click to access saved charts, documents, and searches.

**5 Search This Tab**  
Link to an **Advanced Search** template, preloaded with all searchable content on the **Sales & Use** tab.

**6 Expert Analysis**  
Includes the **Sales & Use Tax Navigator** and **Sales & Use Tax Portfolios**.

**7 News & Commentary**  
Access articles from the **Sales & Use Tax Monitor**. Link to **BNA Insights** for analysis and discussion of current issues and trends. To search, use the **Advanced Search** template.

The screenshot shows the Bloomberg BNA Tax and Accounting Center interface. The top navigation bar includes links for MY HOME PAGE, SITE MAP, PREFERENCES, MY FOLDERS, ACCOUNT PROFILE, GETTING STARTED, ABOUT, CONTACT US, HELP, and SIGN OUT. The main header features the Bloomberg BNA logo and the text 'Tax and Accounting Center'. A search bar is located in the top right corner. Below the header, there are social media links and a 'Sign up for email updates' button. The main content area is divided into several sections: 'TAX FORMS', 'PRACTICE TOOLS', 'SOURCE DOCUMENTS', 'PROFESSIONAL LEARNING', and 'OTHER RESOURCES'. The 'SALES & USE' tab is highlighted in the top navigation bar. The 'EXPERT ANALYSIS' section is also visible, featuring a 'Sales & Use Tax Navigator' and 'Sales & Use Tax Portfolios'. The 'NEWS & COMMENTARY' section includes a 'Sales & Use Tax Monitor' and 'BNA Insights'. The 'RECENTLY VISITED DOCUMENTS' section is located at the bottom right.

# SALES & USE TAX NAVIGATOR

The **Sales & Use Tax Navigator** is organized by state, and provides detailed information about each state's sales and use tax law with real-world trends and analysis. Content includes tax rates, taxable bases, taxation of services, bundled transactions, filing requirements, taxation of leases, and more.

- 1 Click **Sales & Use Tax Navigator** in the **Expert Analysis** frame.
- 2 The **Navigator** is organized by state. To browse, select a state and menu-walk through the topics.
- 3 To search, open the **Navigator** and select the radio button for **This Collection** on the banner. Enter search terms in the text box, and click **SEARCH**.
- 4 Click the **Compare States** button to compare a tax section in all 50 states.

**EXPERT ANALYSIS**

[List of Portfolios/Chapters »](#)

**1** Sales & Use Tax Navigator

**Sales & Use Tax Portfolios**  
**[ Indexes: Keyword ]**

- . Streamlined Sales Tax System
- . General Principles
- . Services
- . Information Services
- . The Machinery and Equipment Exemption
- . Drop Shipment Transactions
- . Communications Services and Electronic Commerce
- . Retail Sales Issues
- . Mergers and Acquisitions
- . Sales Tax Nexus
- . California Sales and Use Taxes
- . Illinois Sales and Use Taxes
- . New York Sales and Use Taxes

[Search Expert Analysis »](#)

**Bloomberg BNA Tax and Accounting Center™**

SEARCH HISTORY   SAVED SEARCHES   SAVED CHARTS

3

All   This Collection  
 ADVANCED SEARCH   GUIDED SEARCH   GO TO   SEARCH My BNA

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Federal   Daily Tax Report   Compensation & Benefits   Estate Planning   State   Sales & Use   International   Transfer Pricing   Accounting   Tax Practice Series   Payroll   More Practice Areas   All

**Sales & Use Tax Navigator**

open 1 level | open all   close 1 level | close all   Add to My Folders   Share

Full Screen

Check to add to print selection list

**Sales & Use Tax Navigator**

- Product Overview
  - About the Authors
- Alabama
- Alaska
  - 1. Imposition of Tax
  - 2. Jurisdiction to Tax and Interstate Issues
  - 3. Tax Rate
    - 3.1. Overview
    - 3.2. State Rate
    - 3.3. Local Rate
  - 4. Tax Base
  - 5. Taxation of Property
  - 6. Taxation of Services
  - 7. Mixed Transactions/True Object Test

Full Screen

Previous | Next

**3. Tax Rate**

**3.1. Overview**  
Alaska does not impose a state sales tax.

**3.2. State Rate**

Compare States   **3.2.1. 2009 State Rate**  
Alaska does not impose a state sales tax.

Compare States   **3.2.2. 2010 State Rate**  
Alaska does not impose a state sales tax.

Compare States   **3.2.3. 2011 State Rate**  
Alaska does not impose a state sales tax.

Compare States   **3.2.4. 2012 State Rate**  
Alaska does not impose a state sales tax.

Compare States   **3.2.5. 2013 State Rate**

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4  Hide Row/Column | [Add to My Folders](#) | [Edit](#) | [Restore](#) | [Export to Excel](#)

**Sales and Use Tax Chart**

Jurisdiction	2009 State Sales and Use Tax Rates
x   Alabama	Alabama's sales and use tax was imposed at the rate of 4 percent in 2009. [ <a href="#">Ala. Code §40-23-2(1)</a> ; <a href="#">Ala. Code §40-23-2(2)</a> ; <a href="#">Ala. Code §40-23-61.</a> ] <a href="#">BNA-SUTN AL 3.2.1.</a>
x   Alaska	Alaska does not impose a state sales tax. <a href="#">BNA-SUTN AK 3.2.1.</a>
x   Arizona	In 2009, Arizona's transaction privilege tax was imposed at the rate of 5.6 percent on the gross proceeds of sales or the gross income derived from engaging in business under the retail classification. [ <a href="#">Ariz. Rev. Stat. Ann. §42-5010(A)(1)</a> ; <a href="#">Ariz. Rev. Stat. Ann. §42-5010(G).</a> ]  A use tax was imposed on the storage, use, or consumption of tangible personal property purchased from a retailer or utility business at a rate equal to that of the applicable transaction privilege tax rate. In the case of the retail classification, the rate for 2009 was 5.6 percent. [ <a href="#">Ariz. Rev. Stat. Ann. §42-5010(A)(1)</a> ; <a href="#">Ariz. Rev. Stat. Ann. §42-5010(G)</a> ; <a href="#">Ariz. Rev. Stat. Ann. §42-5155.</a> ]

# CHART BUILDERS

Chart summaries are authored by state tax practitioners and contain links to legislation, regulations, and Bloomberg BNA analysis.

- 1 Select the **Sales & Use Tax Chart Builder** from the **Practice Tools** frame.
- 2 Choose a state(s) or territory(ies) in the **Choose Jurisdictions** column.
- 3 Select **Topic(s)**.
- 4 Select **Chart Display**.
- 5 Click **Create Chart**. The chart display includes links to Code and analysis.
- 6 To save the chart, click **Add to My Folders**.
- 7 The chart displays with an option to **Export to Excel**.

**1 PRACTICE TOOLS**

- [Sales & Use Tax Chart Builder](#)
- [Portfolio Working Papers](#)
- [Sales & Use Tax Rate Finder](#)
- [Sales & Use Tax Nexus Tools](#)

**Sales & Use Tax Chart Builder**

Build a chart covering one or more jurisdictions and one or more topics. Once you select jurisdictions and topics, choose the display order for the information you wish to display. Create Chart Reset

**2 Choose Jurisdictions:**

Expand All | Collapse All | Select All Items | Clear All Items

- States and Territories
  - Alabama
  - Alaska
  - Arizona
  - Arkansas
  - California
  - Colorado
  - Connecticut
  - Delaware
  - District of Columbia
  - Florida
  - Georgia
  - Hawaii
  - Idaho
  - Illinois
  - Indiana
  - Iowa
  - Kansas
  - Kentucky
  - Louisiana
  - Maine
  - Maryland
  - Massachusetts
  - Michigan
  - Minnesota
  - Mississippi
  - Missouri
  - Montana
  - Nebraska
  - Nevada
  - New Hampshire

**3 Select Topic(s) to Display:**

Expand All | Collapse All | Select All Items | Clear All Items

- Tax Imposition, Jurisdiction, and Interstate Issues
- Definitions
- Tax Rates
- Tax Base
  - Tax Base - General Rule
  - Installation Charges
  - Handling Charges
  - Delivery Charges
  - Discounts, Rebates and Coupons
  - Trade-ins
  - Tips and Gratuities
  - Bad Debts
  - Returns and Exchanges
  - Tax on Tax
  - Vendor Markups, Online Travel Companies
  - Mixed Transactions/True Object Test
- Taxation of Property
- Taxation of Services
- Exempt Entries
- Exempt Transactions
- Exempt Intended Uses
- Special Situations
- Administration and Procedure
- Local Taxes

**4 Select Chart Display:**

Topic headings across top  Jurisdictions across top

**5** Create Chart Reset

**Bloomberg BNA Tax and Accounting Center™**

Hide Row/Column 
 Add to My Folders
Edit | Restore
Export to Excel

**Sales and Use Tax Chart**

Topic	California	Florida
<input checked="" type="checkbox"/> Handling Charges	Handling charges are subject to tax. [ <a href="#">Cal. Code Regs. tit. 18, 51628(a).</a> ] <a href="#">BNA-SUTN CA 4.3.</a>	Handling charges are treated as transportation charges, which are taxable when included in the sales price of taxable tangible personal property and not separately stated on an invoice or bill of sale. [ <a href="#">Fla. Admin. Code Ann. r. 12A-1.045(1).</a> ] <a href="#">BNA-SUTN FL 4.3.</a>
<input checked="" type="checkbox"/> Tips and Gratuities	An optional payment designated as a tip, gratuity, or service charge is not subject to tax. [ <a href="#">Cal. Code Regs. tit. 18, 51603(g)</a> ; <a href="#">California Tax Publication 115.</a> ] A mandatory payment designated as a tip, gratuity	Any charge made to a customer for gratuities, tips, or similar charges is a part of the taxable sales price of the food or drinks except when: <ul style="list-style-type: none"> <li>• the charge is separately stated as a gratuity, tip, or other charge on the customer's receipt or other</li> </ul>

# SALES & USE TAX RATE FINDER

Find tax rates for the U.S., selected territories, and Canada on the **Search** tab. View all tax rates for the U.S. and Puerto Rico published during the previous 30 days on the **New Rates** tab. Create an automatic or scheduled report of tax rate data using the **Rates Exporter** tab.

**PRACTICE TOOLS**

- Sales & Use Tax Chart Builder
- Portfolio Working Papers

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- **Sales & Use Tax Rate Finder** ENHANCED!
- Sales & Use Tax Nexus Tools

**1** Search using a zip code, and/or any combination of state, county, city, or street address. Click **Search**. When searching by zip code, try to use the zip + 4 as there can be different tax rates for the towns within that zip code. For example, see the difference in tax rates for zip code 80110.

**2** The tax displays at the top of the entry.

**3** To create **Favorites**, click the **Star** icon

**4** To view the list of **Favorites**, click the **Favorites** tab.

**5** Click the **Rates Exporter** tab to create an immediate automated schedule for tax rate reports.

**6** Choose to **Schedule Export** reports weekly, monthly etc., or to **Export Now** for an immediate report.

**7** The finished reports display under **Exports**. Click the report link to open it. Email notification is sent for scheduled exports.

**8** Select the **New Rates** tab to view the forthcoming changes for U.S. and Puerto Rico sales & use taxes.

**9** To view the latest rates for your favorites only, check the **Only Favorites** checkbox.

United States Canada

ZIP Code: 80110

State/County/City: COLORADO / ARAPAHOE / DENVER

Recent Items: USA, 80110

State	County	City	ZIP Code
COLORADO	ARAPAHOE	DENVER	80110
COLORADO	ARAPAHOE	ENGLEWOOD	80110
COLORADO	ARAPAHOE	LITTLETON	80110
COLORADO	ARAPAHOE	SHERIDAN	80110
COLORADO	DENVER	DENVER	80110

Scheduled Export

Export Now

Exports

File Name	Date Exported
Delaware-11-04-2015_15-07-13-5805.zip	11/04/2015

New Rates

Only Favorites

Historical Rates Future Rates

Date Range: 10/05/2015 To 11/04/2015

State	County	Type	Description	Prev Rate	New Rate	Effective Date
ALABAMA	RANDOLPH	SALES	COUNTY TAX	1.0000%	2.0000%	11/01/2015
ALABAMA	RANDOLPH	USE	COUNTY TAX	1.0000%	2.0000%	11/01/2015
ARIZONA	COCHISE	SIERRA VISTA	SALES CITY TAX	1.7500%	1.9500%	11/01/2015
ARIZONA	COCHISE	SIERRA VISTA	USE CITY TAX	1.7500%	1.9500%	11/01/2015

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