

## Table of Taxable Services and Intangibles by State:

A detailed review of the taxation of services and intangible items (i.e. software, electricity) can be found below. Also find below comparisons among SC, GA, and NC within the different categories of services and intangibles tax in each state:

Data Provided by the 2007 FTA Survey	Exempt or Taxable Rate		
	SC	GA	NC <sup>1</sup>
<b><u>Specific Services by Category:</u></b>			
<b><u>Agricultural:</u></b>			
Soil prep., custom baling, other agr. Services	E	E	E
Veterinary Services	E	E	E
Horse boarding and training (non-race horses)	E	E	E
Pet Grooming	E	E	E
Landscaping service ( <i>including</i> general lawn care)	E	E	E
<b><u>Transportation:</u></b>			
	SC	GA	NC
Income from intrastate transportation of persons	E	4	E
Local Transit (intra-city) buses	E	4	E
Income From Taxi Operations	E	4	E
<b><u>Utilities: Industrial Use</u></b>			
	SC	GA	NC
Intrastate (In-state) Telephone/Telegraph	6	4	8
Interstate (Between states) Telephone/Telegraph	E	E	8
Cellular Telephone Technologies	6	4	8
Electricity (for SC just mfg, quarrying, mining)	E	4	3 (E for mfg.)
Natural Gas	E	4	E
Other Fuel (Including Heating Oil)	E	4	0
<b><u>Utilities: Residential Use</u></b>			
	SC	GA	NC
Intrastate Telephone/Telegraph	6	4	7
Interstate Telephone/Telegraph	E	E	7

<sup>1</sup> North Carolina Dept. of Rev.; <http://www.dornnc.com/taxes/sales/salesanduse.html>.

Cellular Telephone Technologies	6	4	7
Electricity	E	4	3
Natural Gas	E	4	E
Other Fuel (Including Heating Oil)	E	4	7
<b><u>Personal Services:</u></b>			
Diaper	6	4	5.75
Funerals	6	4	E
Gift and Package Wrapping	E	4	E
Tuxedo Rental	6	4	5.75
Health Clubs, Tanning Parlors, Reducing Salons	5	E	E
Laundry and Dry Cleaning (non-coin)	6	E	5.75
900 Numbers	11	E	8
	SC	GA	NC
<b><u>Business Services:</u></b>			
Commercial Art and Graphic Design	6	E	5.75
Commercial Linen Supply	6	4	5.75
Credit Information or Credit Bureaus	6	E	E
Photocopying	6	4	5.75
Photo finishing	E*	4	5.75
Printing	6	4	5.75
Sign Construction/Installation	6 (Sign only)	E	E
Tire Recap/Repair	E	4	E
Telephone Answering Service	6	E	E
	SC	GA	NC
<b><u>Computers:</u></b>			
Software – Package or Canned Program	6	4	5.75
Software – Modifications to Canned Program	6	4	E
Software – Custom programs – Material	6	4	E
Software – Custom Programs – Professional Serv.	6	E	E
Information Services	6	E	E
	SC	GA	NC
<b><u>Computers On-Line Services:</u></b>			
Generally Exempt/Data Processing			
<b><u>Admission and Amusements:</u></b>			
Pari-mutuel Racing Events	E	4	3
Amusement Park Admission & Rides	5	4	3
Bowling Alleys	5	4	E
Billiard Parlors	E	4	E
Cable TV	6	E	8
Direct/Satellite TV	6	E	8

Circuses/Fairs – Admission & Games	5	4	3
Admission to School and College Sports Events	5	E	3
Membership Fees in Private Clubs	5	E	E
Admission to Cultural Events	5	4	3
Admission to Professional Sports Events	5	4	3
Rental of Video Tapes for Home Viewing	6	4	5.75
	SC	GA	NC
<b><u>Leases and Rentals:</u></b>			
Personal Property, short-term	6	4	5.75
Bulldozers, draglines and const. mach, long-term	6	4	5.75
Personal Property, long-term	6	4	5.75
Bulldozers, draglines and const. mach, short-term	6	4	5.75
Rental of hand tools to licensed contractors	6	4	5.75
Short-term Automobile Rental	6	4	8
Long-term Automobile Rental	6	4	3 (365 days+)
Limousine Service (w/ driver)	E	4	E
Aircraft Rental to Individual Pilots, Short-term	6	4	3
Aircraft Rental to Individual Pilots, Long-term	6	4	3
Chartered Flights (w/ pilot)	E	4	3
Hotels, Motels, Lodging Houses	7	4	5.75
Trailer Parks – Overnight	7	E	E
	SC	GA	NC
<b><u>Fabrication, Installation, and Repair:</u></b>			
Custom Fabrication Labor	E	4	5.75
Repair material, generally	6	4	5.75
Service Contracts Sold at the Time of Sale	6	E	E
	SC	GA	NC
<b><u>Totals By Industry:</u></b>			
Agricultural	0	0	0
Utilities	4	10	10
Transportation	0	3	0
Industrial and Mining	0	0	0
Construction	0	0	0
Storage	0	0	0
F.I.R.E.	0	0	0
Personal	6	4	4
Business	7	5	5
Computer	4	2	0
Automotive	0	0	0
Admissions and Amusements	10	8	9
Professional (Architects, Physicians, etc)	0	0	0

Leases	2	3	1
Fabrication, Repair, and Installation	1	1	1
Miscellaneous	1	0	0
Non-Exempt Entries (i.e. Taxable)	<b>35</b>	<b>36</b>	<b>30</b>
NATIONAL AVG: <b>57</b>			
	<b>FL</b>	<b>TN</b>	<b>GA and/or NC</b>
<b><u>Goods Storage:</u></b>			
Automotive	Y	Y	N
Food	Y	N	N
Fur	Y	N	N
Household Goods	Y	N	N
Mini-storage	Y	N	N
Cold Storage	Y	N	N
Marine Storage (Docking, Cleaning, Repair)	Y	N	N
<b><u>Industrial Utilities:</u></b>			
Interstate Telephone and Telegraph	Y	Y	Both
Industrial Electricity	Y	Y	Both
Water	N	Y (only 1%)	N
Natural Gas	Y	Y	GA
Other Fuel (Including Heating Oil)	Y	Y (only 1%)	GA
<b><u>Residential Utilities:</u></b>			
Interstate Telephone and Telegraph	N	Y	NC
Water	N	Y	N
<b><u>Personal Services:</u></b>			
Shoe Repair	Y	Y	N
<b><u>Business Services:</u></b>			
Advertising Agency Fees (not ad placement)	N	Y	N
Armored Cars	N	Y	N
Employment Agencies	N	Y	N
Interior Design and Decorating	N	Y	N
Maintenance and Janitorial Services	N	Y	N
Lobbying and Consulting	N	Y	N
Marketing	N	Y	N
Packing and Crating	N	Y	N
Exterminating	N	Y	N
Photofinishing	Y	Y	BOTH

<b><u>Admissions and Amusements:</u></b>			
Billiard Parlors	Y	Y	GA
Pinball, Mechanical Amusements, Coin Games	Y	Y	N
<b><u>Fabrication, Installation, Repair:</u></b>			
Custom Fabrication Labor	Y	Y	BOTH
Labor—General Repair	Y	Y	N
Labor on Commercial Fishing Vessels	Y	Y	N
Labor—Aircraft Repair	Y	N	N
Labor—Railroad Repairs	N	Y	N
Labor—Repairs to Interstate Vessels	Y	Y	N
Labor—Repair to intrastate Vessels	Y	Y	N
Labor—Electronics Repair	Y	Y	N
Installation Charges By Seller of Goods	Y	Y	N
Installation Charges By Non-Seller of Goods	Y	Y	N
Taxidermy	Y	N	N
Labor—Welding	Y	Y	N

	<u>South Carolina</u>	<u>Georgia</u>	<u>North Carolina</u>	<u>Florida</u>	<u>Tennessee</u>
<b>Total Number of Taxable Services</b>	<b>35</b>	<b>36</b>	<b>30</b>	<b>63</b>	<b>67</b>
<b><u>NATIONAL AVG: 57</u></b>					