

**Peisner Johnson & Company**  
**Acceptability of Pass Through of Consumers Exemption as of 8/6/2014**  
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Chart indicates whether the consumers exemption can be passed through.

State	Is the Consumer qualifies for an exemption (resale, direct pay, exempt organization or exempt use) can the Consumer's exemption be passed through?	Comments	Citation	CCH #
Alabama	No		Ala. Admin. Code r. 810-6-3-35	Alabama 60-340
Arizona	No		Transaction Privilege Tax Ruling TPR 95-13	Arizona 60-340
Arkansas	No		Ark. Reg. GR-5	Arkansas 60-340
California	Yes		18 Cal. Code Regs. §1706	California 60-340 Yetter Practical Analysis
Colorado	N/A		General Information Letter Gil 2007-31	Colorado 60-340 Yetter Practical Analysis
Connecticut	Yes		Conn. Gen. Stat. §12-407(a)(3)(A) Steelecase, Inc. v. Commissioner	Connecticut 60-340
District of Columbia	No		D.C. Code Ann. §47-2001(n)(1)	District of Columbia 60-340
Florida	Yes		Fla. Admin. Code, Ann. r. 12A-1.091(10)	Florida 60-340
Georgia	State did not respond		Sales and Use Tax Policy for Third-Party Drop Shipment Transactions	Georgia 60-340 Yetter Practical Analysis
Hawaii	No		Haw. Reg. 18-237-13-02.01	Hawaii 60-340 Yetter Practical Analysis
Idaho	Consumer's Idaho exemption certificate would be acceptable, although this is not usually the practice.		IDAPA 35.01.02.022	Idaho 60-340
Illinois	No		Ill. Admin. Code tit. 86, §130.225	Illinois 60-340 Yetter Practical Analysis
Indiana	No		Information Bulletin #57	Indiana 60-340
Iowa	No		Iowa Admin. Code r. 701-18.55	Iowa 60-340 Yetter Practical Analysis
Kansas	Either consumer's exemption certificate or distributor's home state resale certificate should be sufficient.		Kan. Stat. Ann. §79-3651(c) Notice 07-03	Kansas 60-340 Yetter Practical Analysis
Kentucky	No		103 Ky. Admin. Regs. 31-111-3	Kentucky 60-340
Louisiana	No		Revenue Ruling 05-006	Louisiana 60-340 Yetter Practical Analysis
Maine	No		Code Me. R. 301	Maine 60-340
Maryland	No		Md. Regs. Code tit. 3, §03.06.01.14(i)	Maryland 60-340
Massachusetts	Yes		Mass. Gen. Laws ch. 64H, §1 TR 04-26	Massachusetts 60-340
Michigan	No		Mich. Comp. Laws §205.54k	Michigan 60-340 Yetter Practical Analysis
Minnesota	No		Sales and Use Tax Fact Sheet No. 110	Minnesota 60-340 Yetter Practical Analysis
Mississippi	Yes		Miss. Sales Tax Reg. 35.1V.3.05	Mississippi 60-340
Missouri	Pass-through certificate not needed as distributor can provide resale certificate		Letter Ruling LR 3726	Missouri 60-340 Yetter Practical Analysis
Nebraska	No		Nebr. Rev. Stat. §77-2701.34	Nebraska 60-340 Yetter Practical Analysis
Nevada	Yes		Nev. Rev. Stat. §372.155	Nevada 60-340
New Jersey	No		N.J. Admin. Code tit. 18, §18.24-10.6(d) Publication ANJ-10	New Jersey 60-340
New Mexico	No		N.M. Admin. Code tit. 3, §3.2.13.9 N.M. Admin. Code tit. 3, §3.2.201.13	New Mexico 60-340 Yetter Practical Analysis
New York	No		TSB-M-98/315	New York 60-340 Yetter Practical Analysis
North Carolina	Yes		Technical Bulletin 42-4	North Carolina 60-340
North Dakota	No		N.D. Cent. Code §57-39.4-18(1)(b)	North Dakota 60-340
Ohio	No		Information Release ST 1989-01	Ohio 60-340 Yetter Practical Analysis
Oklahoma	No		Okla. Admin. Code §710.65-13-200	Oklahoma 60-340
Pennsylvania	No		Letter Ruling SUT 99-134	Pennsylvania 60-340 Yetter Practical Analysis
Rhode Island	No		R.I. Gen. Laws §44-18.1-18(A)(8)	Rhode Island 60-340 Yetter Practical Analysis
South Carolina	No		Revenue Ruling 98-8	South Carolina 60-340
South Dakota	No		S.D. Codified Laws §10-45-63	South Dakota 60-340
Tennessee	Yes. Distributor may issue its foreign resale certificate and a copy of the distributor's customer's Tennessee resale or exemption certificate. SSTP & MTC certificates may also be used by the Distributor.		Tenn. Code, Ann. §67-6-102 Tenn. Comp. R. & Regs. 1320-5-1-.96	Tennessee 60-340 Yetter Practical Analysis
Texas	No		34 Tex. Admin. Code §3.285(d)	Texas 60-340 Yetter Practical Analysis
Utah	No		Private Letter Ruling 03-001	Utah 60-340
Vermont	Yes		Vt. Code R. 1.9701(5)-3	Vermont 60-340
Virginia	State did not respond		Ruling of Commissioner, P.D. 98-142	Virginia 60-340
Washington	No		Wash. Admin. Code §458-20-193(1)(h)	Washington 60-340 Yetter Practical Analysis
West Virginia	The Distributor's home-state is sufficient if it contains the req'd information		W. Va. Code St. R. §11-15B-24(a)(8)	West Virginia 60-340
Wisconsin	No		Sales and Use Tax Report No. 1-10	Wisconsin 60-340 Yetter Practical Analysis
Wyoming	No		Wyo. DOR Rule Ch. 2, §15(i)	Wyoming 60-340

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