

Publication Change Summary

June 2017

Pub. #	Publication Title	Change Location	Change Detail
25	Sales and Use Tax General Information	Chart 3	<ul style="list-style-type: none"> • changes to emergency service telephone charges from 2017 S.B. 198
		Types of Exemptions – Use Based Exemptions	<ul style="list-style-type: none"> • addition of exemptions for Automobile Manufacturing NAICS code 336111 and Industrial Gas Manufacturing NAICS code 325120 from 2017 S.B. 132 • phase in of full Drilling equipment exemption pursuant to §59-12-104(84)
		Additional Information - Carwashes	<ul style="list-style-type: none"> • revised to reflect statutory changes from 2017 S.B. 16
		Throughout	<ul style="list-style-type: none"> • technical and grammatical changes
62	Sales Tax Information for Telecommunications Service Providers	Throughout	<p>Made the following changes from 2017 S.B. 198:</p> <ul style="list-style-type: none"> • removed reference to Computer Aided Dispatch Fee; • changed the rates of the 911 Emergency Service Charge Fee and the pre-paid disposable phone fee; and • added Unified Statewide 911 Emergency Service Charge and Radio Network Charge.