



Drexel University Summary Sales Tax Matrix

	District of Columbia	Florida	Maryland	New Jersey	New York	Pennsylvania	Rhode Island	Virginia*
State Tax Rates	5.75%	6.00%	6.00%	7.00%	4.00%	6.00%	7.00%	5.30%
Office Support Purchases								
Desk	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Chair	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
File Cabinets	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Lighting Fixtures	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Bookcases	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Whiteboard	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Photocopier	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Wastebasket & Recycling Bin	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Fire Extinguisher	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Desktop Computer	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Keyboard	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Printer	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Modem	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Projector	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Surge Protector	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Scanner	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Software	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Canned Software	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Custom Software	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Telephone	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Fax Machine	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Envelopes	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Stationary	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Printer Cartridges	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Printer Paper	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Notepads	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
File Folders	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Stapler	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Scissors	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Pencils and Pens	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Travel Accommodations								
Lodging < 30 days	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt	Exempt
Meals	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Mileage	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Gas	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt




Drexel University Summary Sales Tax Matrix

	District of Columbia	Florida	Maryland	New Jersey	New York	Pennsylvania	Rhode Island	Virginia*
Alcohol Purchases								
Bulk Alcohol Purchases - Research	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Per Drink Alcohol Purchases	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Routine Repair & Maintenance								
Janitorial Services								
Lump Sum	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt
Service fee (separately stated)	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt
Employee costs (separately stated)	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt
Lump Sum Charge	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt
Materials & Supplies								
Cleaning chemicals								
Degreasers	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Floor Wax	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Carpet Shampoo	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Consumables								
Gloves	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Lubricant	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Paint	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Nails	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Expendable Mops	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Brushes	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Minor Replacements								
Light bulbs	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Replacement window panes	Exempt	Exempt	Taxable	Exempt	Exempt	Exempt	Exempt	Exempt
Cement for repointing	Exempt	Exempt	Taxable	Exempt	Exempt	Exempt	Exempt	Exempt
Patch asphalt	Exempt	Exempt	Taxable	Exempt	Exempt	Exempt	Exempt	Exempt
Roofing tar	Exempt	Exempt	Taxable	Exempt	Exempt	Exempt	Exempt	Exempt
Valves	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Fittings - plumbing fittings and connectors	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Pipes, pipe supports, and hangers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Couplings	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Doors, door frames, knobs, and door sweep accessories	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Screws, washers, nuts	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Wire, wire boxes, cables, jacks	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
PVC pipes and other pipes	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Ceiling and floor tile materials	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt



Drexel University Summary Sales Tax Matrix

	District of Columbia	Florida	Maryland	New Jersey	New York	Pennsylvania	Rhode Island	Virginia*
Insulation	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Tools and equipment for maintenance and repair								
Tractors - e.g., John Deere and other tractors	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Lawn Mowers and edgers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Spray applicators and lawn sweepers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Gators	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Mobile lifts	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Snow blowers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Off road vehicles (golf carts and ATV's)	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Hand tools and power tools -								
Rakes, shovels, hoes and spades	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Hammers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Carpentry tools	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Screw drivers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Torches	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Wrenches	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Pliers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Socket sets	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Metal cutting tools and punch	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Caulking gun	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Ladders	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Hand trucks	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Holder for drill bits	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Laser tool	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Socket tool set	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Saws & saw blades	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Voltage detector	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Drills and drill bits	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Plumbing tools	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Power tools	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Sanders	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Floor polishers	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Stapler guns, nails	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Trowels	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:								
Lawn mower parts & repairs	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt

 <div style="text-align: center;"> <h2 style="margin: 0;">Drexel University</h2> <h3 style="margin: 0;">Summary Sales Tax Matrix</h3> </div>								
	District of Columbia	Florida	Maryland	New Jersey	New York	Pennsylvania	Rhode Island	Virginia*
Snow blower parts & repairs	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Tractor parts & repairs	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Gator parts & repairs	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Utility/maintenance truck parts & repairs	Exempt	Exempt	Taxable	Exempt	Exempt	Taxable	Exempt	Exempt
Janitorial cleaning equipment:								
Brooms	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt	Exempt
Dust pans	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt	Exempt
Mops	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt	Exempt
Floor waxer	Exempt	Exempt	Exempt	Exempt	Exempt	Taxable	Exempt	Exempt
Janitorial Supplies								
Cleansers, Towels	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Floor cleaner	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Polishes	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Toilet Tissue	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt
Sanitary Napkins	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt	Exempt

Notes and Assumptions

1. PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
2. PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
3. PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
4. Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
5. Conclusions are based on the assumption that Drexel University has a location in the District of Columbia.
6. Conclusions are based on the assumption that Drexel University has a location in Maryland or in an adjacent jurisdiction whose law does not impose a sales or use tax on a sale to a nonprofit organization made to carry on its exempt trade/business activities.
7. PwC assumes that Drexel University will not be reselling any alcohol it purchases.
8. PwC assumes that the purchase of tangible personal property will **not** be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.

* These rates represent the sales tax rate imposed at the state level only. There may be local taxes imposed in addition to the state level tax. For instance in Virginia, the general sales tax rate is 4.3% state tax and 1% local tax.



Drexel University Notes and Assumptions

Notes and Assumptions

1. PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
2. PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states maintain policies similar to the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes "unrelated business activities/income".
3. PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
4. Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
5. Conclusions are based on the assumption that Drexel University has a location in the District of Columbia.
6. Conclusions are based on the assumption that Drexel University has a location in Maryland or in an adjacent jurisdiction whose law does not impose a sales or use tax on a sale to a nonprofit organization made to carry on its exempt trade/business activities.
7. PwC assumes that Drexel University will not be reselling any alcohol it purchases.
8. PwC assumes that the purchase of tangible personal property will **not** be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
District of Columbia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Chair	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
File Cabinets	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Lighting Fixtures	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Bookcases	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Whiteboard	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Photocopier	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Wastebasket & Recycling Bin	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Fire Extinguisher	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Desktop Computer	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Keyboard	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Printer	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Modem	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Projector	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Surge Protector	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Scanner	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Software	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Canned Software	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Custom Software	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Telephone	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Fax Machine	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Envelopes	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Stationary	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Printer Cartridges	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Printer Paper	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Notepads	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
File Folders	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Stapler	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Scissors	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Pencils and Pens	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Travel Accommodations			
Lodging < 30 days	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	Lodging is subject to the Hotel Tax at a rate of 14.5%
Meals	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Mileage	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Gas	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	See Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Service fee (separately stated)	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Employee costs (separately stated)	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Lump Sum Charge	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Materials & Supplies			
Cleaning chemicals			
Degreasers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	



Drexel University
District of Columbia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Floor Wax	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Carpet Shampoo	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Consumables			
Gloves	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Lubricant	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Paint	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Nails	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Expendable Mops	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Brushes	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Minor Replacements			
Light bulbs	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Replacement window panes	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Cement for repointing	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Patch asphalt	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Roofing tar	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Valves	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Fittings - plumbing fittings and connectors	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Pipes, pipe supports, and hangers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Couplings	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Doors, door frames, knobs, and door sweep accessories	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Screws, washers, nuts	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Wire, wire boxes, cables, jacks	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
PVC pipes and other pipes	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Ceiling and floor tile materials	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Insulation	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Lawn Mowers and edgers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Spray applicators and lawn sweepers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Gators	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Mobile lifts	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Snow blowers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Off road vehicles (golf carts and ATV's)	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	Vehicle excise taxes, registration requirements, and/or license fees may apply
Hand tools and power tools -	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Rakes, shovels, hoes and spades	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Hammers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Carpentry tools	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Screw drivers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Torches	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Wrenches	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Pliers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Socket sets	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Metal cutting tools and punch	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Caulking gun	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Ladders	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Hand trucks	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Holder for drill bits	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	



Drexel University
District of Columbia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Laser tool	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Socket tool set	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Saws & saw blades	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Voltage detector	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Drills and drill bits	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Plumbing tools	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Power tools	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Sanders	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Floor polishers	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Stapler guns, nails	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Trowels	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Snow blower parts & repairs	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Tractor parts & repairs	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Gator parts & repairs	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Utility/maintenance truck parts & repairs	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Janitorial cleaning equipment:			
Brooms	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Dust pans	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Mops	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Floor waxer	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Janitorial Supplies	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Cleansers, Towels	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Floor cleaner	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Polishes	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Toilet Tissue	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	
Sanitary Napkins	Exempt	D.C. Code Ann. § 47-2005(3)(a)(i)	

Notes and Assumptions

- PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
- PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
- PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
- Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
- Conclusions are based on the assumption that Drexel University has a location in the District of Columbia.
- PwC assumes that Drexel University will not be reselling any alcohol it purchases.
- PwC assumes that the purchase of tangible personal property will not be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
Florida Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	Fla. Stat. § 212.08(7)(p)	
Chair	Exempt	Fla. Stat. § 212.08(7)(p)	
File Cabinets	Exempt	Fla. Stat. § 212.08(7)(p)	
Lighting Fixtures	Exempt	Fla. Stat. § 212.08(7)(p)	
Bookcases	Exempt	Fla. Stat. § 212.08(7)(p)	
Whiteboard	Exempt	Fla. Stat. § 212.08(7)(p)	
Photocopier	Exempt	Fla. Stat. § 212.08(7)(p)	
Wastebasket & Recycling Bin	Exempt	Fla. Stat. § 212.08(7)(p)	
Fire Extinguisher	Exempt	Fla. Stat. § 212.08(7)(p)	
Desktop Computer	Exempt	Fla. Stat. § 212.08(7)(p)	
Keyboard	Exempt	Fla. Stat. § 212.08(7)(p)	
Printer	Exempt	Fla. Stat. § 212.08(7)(p)	
Modem	Exempt	Fla. Stat. § 212.08(7)(p)	
Projector	Exempt	Fla. Stat. § 212.08(7)(p)	
Surge Protector	Exempt	Fla. Stat. § 212.08(7)(p)	
Scanner	Exempt	Fla. Stat. § 212.08(7)(p)	
Software	Exempt	Fla. Stat. § 212.08(7)(p)	
Canned Software	Exempt	Fla. Stat. § 212.08(7)(p)	
Custom Software	Exempt	Fla. Stat. § 212.08(7)(p)	
Telephone	Exempt	Fla. Stat. § 212.08(7)(p)	
Fax Machine	Exempt	Fla. Stat. § 212.08(7)(p)	
Envelopes	Exempt	Fla. Stat. § 212.08(7)(p)	
Stationary	Exempt	Fla. Stat. § 212.08(7)(p)	
Printer Cartridges	Exempt	Fla. Stat. § 212.08(7)(p)	
Printer Paper	Exempt	Fla. Stat. § 212.08(7)(p)	
Notepads	Exempt	Fla. Stat. § 212.08(7)(p)	
File Folders	Exempt	Fla. Stat. § 212.08(7)(p)	
Stapler	Exempt	Fla. Stat. § 212.08(7)(p)	
Scissors	Exempt	Fla. Stat. § 212.08(7)(p)	
Pencils and Pens	Exempt	Fla. Stat. § 212.08(7)(p)	
Travel Accommodations			
Lodging < 30 days	Exempt	Fla. Stat. § 212.08(7)(p)	
Meals	Exempt	Fla. Stat. § 212.08(7)(p)	
Mileage	Exempt	Fla. Stat. § 212.08(7)(p)	
Gas	Exempt	Fla. Stat. § 212.08(7)(p)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	Fla. Stat. § 212.08(7)(p)	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	Fla. Stat. § 212.08(4)(b)	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	Fla. Stat. § 212.08(4)(b)	See Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Exempt	Fla. Stat. § 212.08(7)(p)	
Service fee (separately stated)	Exempt	Fla. Stat. § 212.08(7)(p)	
Employee costs (separately stated)	Exempt	Fla. Stat. § 212.08(7)(p)	
Lump Sum Charge	Exempt	Fla. Stat. § 212.08(7)(p)	
Materials & Supplies			
Cleaning chemicals			
Degreasers	Exempt	Fla. Stat. § 212.08(7)(p)	



Drexel University
Florida Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Floor Wax	Exempt	Fla. Stat. § 212.08(7)(p)	
Carpet Shampoo	Exempt	Fla. Stat. § 212.08(7)(p)	
Consumables			
Gloves	Exempt	Fla. Stat. § 212.08(7)(p)	
Lubricant	Exempt	Fla. Stat. § 212.08(7)(p)	
Paint	Exempt	Fla. Stat. § 212.08(7)(p)	
Nails	Exempt	Fla. Stat. § 212.08(7)(p)	
Expendable Mops	Exempt	Fla. Stat. § 212.08(7)(p)	
Brushes	Exempt	Fla. Stat. § 212.08(7)(p)	
Minor Replacements			
Light bulbs	Exempt	Fla. Stat. § 212.08(7)(p)	
Replacement window panes	Exempt	Fla. Stat. § 212.08(7)(p)	
Cement for repointing	Exempt	Fla. Stat. § 212.08(7)(p)	
Patch asphalt	Exempt	Fla. Stat. § 212.08(7)(p)	
Roofing tar	Exempt	Fla. Stat. § 212.08(7)(p)	
Valves	Exempt	Fla. Stat. § 212.08(7)(p)	
Fittings - plumbing fittings and connectors	Exempt	Fla. Stat. § 212.08(7)(p)	
Pipes, pipe supports, and hangers	Exempt	Fla. Stat. § 212.08(7)(p)	
Couplings	Exempt	Fla. Stat. § 212.08(7)(p)	
Doors, door frames, knobs, and door sweep accessories	Exempt	Fla. Stat. § 212.08(7)(p)	
Screws, washers, nuts	Exempt	Fla. Stat. § 212.08(7)(p)	
Wire, wire boxes, cables, jacks	Exempt	Fla. Stat. § 212.08(7)(p)	
PVC pipes and other pipes	Exempt	Fla. Stat. § 212.08(7)(p)	
Ceiling and floor tile materials	Exempt	Fla. Stat. § 212.08(7)(p)	
Insulation	Exempt	Fla. Stat. § 212.08(7)(p)	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Exempt	Fla. Stat. § 212.08(7)(p)	
Lawn Mowers and edgers	Exempt	Fla. Stat. § 212.08(7)(p)	
Spray applicators and lawn sweepers	Exempt	Fla. Stat. § 212.08(7)(p)	
Gators	Exempt	Fla. Stat. § 212.08(7)(p)	
Mobile lifts	Exempt	Fla. Stat. § 212.08(7)(p)	
Snow blowers	Exempt	Fla. Stat. § 212.08(7)(p)	
Off road vehicles (golf carts and ATVs)	Exempt	Fla. Stat. § 212.08(7)(p)	Vehicle excise taxes, registration requirements, and/or license fees may apply
Hand tools and power tools -	Exempt	Fla. Stat. § 212.08(7)(p)	
Rakes, shovels, hoes and spades	Exempt	Fla. Stat. § 212.08(7)(p)	
Hammers	Exempt	Fla. Stat. § 212.08(7)(p)	
Carpentry tools	Exempt	Fla. Stat. § 212.08(7)(p)	
Screw drivers	Exempt	Fla. Stat. § 212.08(7)(p)	
Torches	Exempt	Fla. Stat. § 212.08(7)(p)	
Wrenches	Exempt	Fla. Stat. § 212.08(7)(p)	
Pliers	Exempt	Fla. Stat. § 212.08(7)(p)	
Socket sets	Exempt	Fla. Stat. § 212.08(7)(p)	
Metal cutting tools and punch	Exempt	Fla. Stat. § 212.08(7)(p)	
Caulking gun	Exempt	Fla. Stat. § 212.08(7)(p)	
Ladders	Exempt	Fla. Stat. § 212.08(7)(p)	
Hand trucks	Exempt	Fla. Stat. § 212.08(7)(p)	
Holder for drill bits	Exempt	Fla. Stat. § 212.08(7)(p)	



Drexel University
Florida Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Laser tool	Exempt	Fla. Stat. § 212.08(7)(p)	
Socket tool set	Exempt	Fla. Stat. § 212.08(7)(p)	
Saws & saw blades	Exempt	Fla. Stat. § 212.08(7)(p)	
Voltage detector	Exempt	Fla. Stat. § 212.08(7)(p)	
Drills and drill bits	Exempt	Fla. Stat. § 212.08(7)(p)	
Plumbing tools	Exempt	Fla. Stat. § 212.08(7)(p)	
Power tools	Exempt	Fla. Stat. § 212.08(7)(p)	
Sanders	Exempt	Fla. Stat. § 212.08(7)(p)	
Floor polishers	Exempt	Fla. Stat. § 212.08(7)(p)	
Stapler guns, nails	Exempt	Fla. Stat. § 212.08(7)(p)	
Trowels	Exempt	Fla. Stat. § 212.08(7)(p)	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Exempt	Fla. Stat. § 212.08(7)(p)	
Snow blower parts & repairs	Exempt	Fla. Stat. § 212.08(7)(p)	
Tractor parts & repairs	Exempt	Fla. Stat. § 212.08(7)(p)	
Gator parts & repairs	Exempt	Fla. Stat. § 212.08(7)(p)	
Utility/maintenance truck parts & repairs	Exempt	Fla. Stat. § 212.08(7)(p)	
Janitorial cleaning equipment:			
Brooms	Exempt	Fla. Stat. § 212.08(7)(p)	
Dust pans	Exempt	Fla. Stat. § 212.08(7)(p)	
Mops	Exempt	Fla. Stat. § 212.08(7)(p)	
Floor waxer	Exempt	Fla. Stat. § 212.08(7)(p)	
Janitorial Supplies			
Cleansers, Towels	Exempt	Fla. Stat. § 212.08(7)(p)	
Floor cleaner	Exempt	Fla. Stat. § 212.08(7)(p)	
Polishes	Exempt	Fla. Stat. § 212.08(7)(p)	
Toilet Tissue	Exempt	Fla. Stat. § 212.08(7)(p)	
Sanitary Napkins	Exempt	Fla. Stat. § 212.08(7)(p)	

Notes and Assumptions

1. PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
2. PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
3. PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
4. Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
5. PwC assumes that Drexel University will not be reselling any alcohol it purchases.
6. PwC assumes that the purchase of tangible personal property will **not** be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
Maryland Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Chair	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
File Cabinets	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Lighting Fixtures	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Bookcases	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Whiteboard	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Photocopier	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Wastebasket & Recycling Bin	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Fire Extinguisher	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Desktop Computer	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Keyboard	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Printer	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Modem	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Projector	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Surge Protector	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Scanner	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Software	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Canned Software	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Custom Software	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Telephone	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Fax Machine	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Envelopes	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Stationary	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Printer Cartridges	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	



Drexel University
Maryland Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Printer Paper	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Notepads	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
File Folders	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Stapler	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Scissors	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Pencils and Pens	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Travel Accommodations			
Lodging < 30 days	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	There may also be a local lodging tax for which nonprofits may be exempt.
Meals	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Mileage	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Gas	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1); Comptroller of Maryland FAQs About Sales of Alcoholic Beverages	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1); Comptroller of Maryland FAQs About Sales of Alcoholic Beverages	See Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Service fee (separately stated)	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Employee costs (separately stated)	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Lump Sum Charge	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Materials & Supplies			
Cleaning chemicals			
Degreasers	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Floor Wax	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Carpet Shampoo	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Consumables			



Drexel University
Maryland Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Gloves	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Lubricant	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Paint	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Nails	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Expendable Mops	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Brushes	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Minor Replacements			
		Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Light bulbs	Exempt		
Replacement window panes	Taxable	Md. Regs. Code 03.06.01.19(F)	
Cement for repointing	Taxable	Md. Regs. Code 03.06.01.19(F)	
Patch asphalt	Taxable	Md. Regs. Code 03.06.01.19(F)	
Roofing tar	Taxable	Md. Regs. Code 03.06.01.19(F)	
Valves	Taxable	Md. Regs. Code 03.06.01.19(F)	
Fittings - plumbing fittings and connectors	Taxable	Md. Regs. Code 03.06.01.19(F)	
Pipes, pipe supports, and hangers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Couplings	Taxable	Md. Regs. Code 03.06.01.19(F)	
Doors, door frames, knobs, and door sweep accessories	Taxable	Md. Regs. Code 03.06.01.19(F)	
Screws, washers, nuts	Taxable	Md. Regs. Code 03.06.01.19(F)	
Wire, wire boxes, cables, jacks	Taxable	Md. Regs. Code 03.06.01.19(F)	
PVC pipes and other pipes	Taxable	Md. Regs. Code 03.06.01.19(F)	
Ceiling and floor tile materials	Taxable	Md. Regs. Code 03.06.01.19(F)	
Insulation	Taxable	Md. Regs. Code 03.06.01.19(F)	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Taxable	Md. Regs. Code 03.06.01.19(F)	
Lawn Mowers and edgers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Spray applicators and lawn sweepers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Gators	Taxable	Md. Regs. Code 03.06.01.19(F)	
Mobile lifts	Taxable	Md. Regs. Code 03.06.01.19(F)	
Snow blowers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Off road vehicles (golf carts and ATVs)	Taxable	Md. Regs. Code 03.06.01.19(F)	Vehicle excise taxes, registration requirements, and/or license fees may apply
Hand tools and power tools -			
Rakes, shovels, hoes and spades	Taxable	Md. Regs. Code 03.06.01.19(F)	
Hammers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Carpentry tools	Taxable	Md. Regs. Code 03.06.01.19(F)	
Screw drivers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Torches	Taxable	Md. Regs. Code 03.06.01.19(F)	
Wrenches	Taxable	Md. Regs. Code 03.06.01.19(F)	
Pliers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Socket sets	Taxable	Md. Regs. Code 03.06.01.19(F)	



Drexel University
Maryland Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Metal cutting tools and punch	Taxable	Md. Regs. Code 03.06.01.19(F)	
Caulking gun	Taxable	Md. Regs. Code 03.06.01.19(F)	
Ladders	Taxable	Md. Regs. Code 03.06.01.19(F)	
Hand trucks	Taxable	Md. Regs. Code 03.06.01.19(F)	
Holder for drill bits	Taxable	Md. Regs. Code 03.06.01.19(F)	
Laser tool	Taxable	Md. Regs. Code 03.06.01.19(F)	
Socket tool set	Taxable	Md. Regs. Code 03.06.01.19(F)	
Saws & saw blades	Taxable	Md. Regs. Code 03.06.01.19(F)	
Voltage detector	Taxable	Md. Regs. Code 03.06.01.19(F)	
Drills and drill bits	Taxable	Md. Regs. Code 03.06.01.19(F)	
Plumbing tools	Taxable	Md. Regs. Code 03.06.01.19(F)	
Power tools	Taxable	Md. Regs. Code 03.06.01.19(F)	
Sanders	Taxable	Md. Regs. Code 03.06.01.19(F)	
Floor polishers	Taxable	Md. Regs. Code 03.06.01.19(F)	
Stapler guns, nails	Taxable	Md. Regs. Code 03.06.01.19(F)	
Trowels	Taxable	Md. Regs. Code 03.06.01.19(F)	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Taxable	Md. Regs. Code 03.06.01.19(F)	
Snow blower parts & repairs	Taxable	Md. Regs. Code 03.06.01.19(F)	
Tractor parts & repairs	Taxable	Md. Regs. Code 03.06.01.19(F)	
Gator parts & repairs	Taxable	Md. Regs. Code 03.06.01.19(F)	
Utility/maintenance truck parts & repairs	Taxable	Md. Regs. Code 03.06.01.19(F)	
Janitorial cleaning equipment:			
Brooms	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Dust pans	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Mops	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Floor waxer	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Janitorial Supplies			
Cleansers, Towels	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Floor cleaner	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Polishes	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Toilet Tissue	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	
Sanitary Napkins	Exempt	Md. Code Ann. Tax-Gen. § 11-204(a)(3)(ii); Md. Regs. Code 03.06.01.22(B)(1)	

Notes and Assumptions

1. PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
2. PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.



Drexel University Maryland Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
--	------------	---------------------	------------------

3. PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.

4. Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.

5. Conclusions are based on the assumption that Drexel University has a location in Maryland or in an adjacent jurisdiction whose law does not impose a sales or use tax on a sale to a nonprofit organization made to carry on its exempt trade/business activities.

6. PwC assumes that Drexel University will not be reselling any alcohol it purchases.

7. PwC assumes that the purchase of tangible personal property will **not** be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
New Jersey Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Chair	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
File Cabinets	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Lighting Fixtures	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Bookcases	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Whiteboard	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Photocopier	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Wastebasket & Recycling Bin	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Fire Extinguisher	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Desktop Computer	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Keyboard	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Printer	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Modem	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Projector	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Surge Protector	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Scanner	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Software	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Canned Software	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Custom Software	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Telephone	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Fax Machine	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Envelopes	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Stationary	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Printer Cartridges	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Printer Paper	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Notepads	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
File Folders	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Stapler	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Scissors	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Pencils and Pens	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Travel Accommodations			
Lodging < 30 days	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	There is also an additional lodging tax of 5% from which nonprofits may be exempt.
Meals	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Mileage	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Gas	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	N.J. Rev. Stat. § 54:32B-3(a); N.J. Admin Code 18:24-9.12(a)(1)	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	N.J. Admin. Code 18:24-9.12; N.J. Admin. Code 18:24-12.2	See Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Exempt	N.J. Rev. Stat. § 54:32B-9(b); N.J. Rev. Stat. § 54:32B-9	
Service fee (separately stated)	Exempt	N.J. Rev. Stat. § 54:32B-9(b); N.J. Rev. Stat. § 54:32B-9	
Employee costs (separately stated)	Exempt	N.J. Rev. Stat. § 54:32B-9(b); N.J. Rev. Stat. § 54:32B-9	
Lump Sum Charge	Exempt	N.J. Rev. Stat. § 54:32B-9(b); N.J. Rev. Stat. § 54:32B-9	
Materials & Supplies			
Cleaning chemicals			



Drexel University
New Jersey Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Degreasers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Floor Wax	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Carpet Shampoo	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Consumables			
Gloves	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Lubricant	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Paint	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Nails	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Expendable Mops	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Brushes	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Minor Replacements			
Light bulbs	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Replacement window panes	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Cement for repointing	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Patch asphalt	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Roofing tar	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Valves	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Fittings - plumbing fittings and connectors	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Pipes, pipe supports, and hangers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Couplings	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Doors, door frames, knobs, and door sweep accessories	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Screws, washers, nuts	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Wire, wire boxes, cables, jacks	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
PVC pipes and other pipes	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Ceiling and floor tile materials	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Insulation	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Lawn Mowers and edgers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Spray applicators and lawn sweepers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Gators	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Mobile lifts	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Snow blowers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Off road vehicles (golf carts and ATV's)	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	Vehicle excise taxes, registration requirements, and/or license fees may apply
Hand tools and power tools -	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Rakes, shovels, hoes and spades	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Hammers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Carpentry tools	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Screw drivers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Torches	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Wrenches	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Pliers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Socket sets	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Metal cutting tools and punch	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Caulking gun	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Ladders	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Hand trucks	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	



Drexel University
New Jersey Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Holder for drill bits	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Laser tool	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Socket tool set	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Saws & saw blades	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Voltage detector	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Drills and drill bits	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Plumbing tools	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Power tools	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Sanders	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Floor polishers	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Stapler guns, nails	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Trowels	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Snow blower parts & repairs	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Tractor parts & repairs	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Gator parts & repairs	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Utility/maintenance truck parts & repairs	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Janitorial cleaning equipment:			
Brooms	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Dust pans	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Mops	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Floor waxer	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Janitorial Supplies			
Cleansers, Towels	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Floor cleaner	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Polishes	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Toilet Tissue	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	
Sanitary Napkins	Exempt	N.J. Rev. Stat. § 54:32B-9(b); Stat. § 54:32B-9	

Notes and Assumptions

- PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
- PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
- PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
- Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
- PwC assumes that Drexel University will not be reselling any alcohol it purchases.
- PwC assumes that the purchase of tangible personal property will not be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
New York Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Chair	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
File Cabinets	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Lighting Fixtures	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Bookcases	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Whiteboard	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Photocopier	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Wastebasket & Recycling Bin	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Fire Extinguisher	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Desktop Computer	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Keyboard	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Printer	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Modem	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Projector	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Surge Protector	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Scanner	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Software	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Canned Software	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Custom Software	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Telephone	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Fax Machine	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Envelopes	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Stationary	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Printer Cartridges	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Printer Paper	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Notepads	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
File Folders	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Stapler	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Scissors	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Pencils and Pens	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Travel Accommodations			
Lodging < 30 days	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Meals	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Mileage	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Gas	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1); NY Pub. 843, Dec. 1, 2009	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1); NY Pub. 843, Dec. 1, 2009	See Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Service fee (separately stated)	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Employee costs (separately stated)	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Lump Sum Charge	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Materials & Supplies			



Drexel University
New York Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Cleaning chemicals			
Degreasers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Floor Wax	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Carpet Shampoo	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Consumables			
Gloves	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Lubricant	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Paint	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Nails	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Expendable Mops	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Brushes	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Minor Replacements			
Light bulbs	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Replacement window panes	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Cement for repointing	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Patch asphalt	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Roofing tar	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Valves	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Fittings - plumbing fittings and connectors	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Pipes, pipe supports, and hangers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Couplings	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Doors, door frames, knobs, and door sweep accessories	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Screws, washers, nuts	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Wire, wire boxes, cables, jacks	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
PVC pipes and other pipes	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Ceiling and floor tile materials	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Insulation	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Lawn Mowers and edgers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Spray applicators and lawn sweepers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Gators	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Mobile lifts	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Snow blowers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Off road vehicles (golf carts and ATV's)	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	Vehicle excise taxes, registration requirements, and/or license fees may apply
Hand tools and power tools -			
Rakes, shovels, hoes and spades	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Hammers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Carpentry tools	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Screw drivers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Torches	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Wrenches	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Pliers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Socket sets	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Metal cutting tools and punch	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Caulking gun	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Ladders	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	



Drexel University
New York Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Hand trucks	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Holder for drill bits	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Laser tool	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Socket tool set	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Saws & saw blades	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Voltage detector	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Drills and drill bits	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Plumbing tools	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Power tools	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Sanders	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Floor polishers	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Stapler guns, nails	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Trowels	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Snow blower parts & repairs	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Tractor parts & repairs	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Gator parts & repairs	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Utility/maintenance truck parts & repairs	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Janitorial cleaning equipment:			
Brooms	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Dust pans	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Mops	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Floor waxer	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Janitorial Supplies			
Cleansers, Towels	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Floor cleaner	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Polishes	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Toilet Tissue	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	
Sanitary Napkins	Exempt	N.Y. Tax Law § 1116(a)(4); NYCRR 529.7(a)(1)	

Notes and Assumptions

- PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
- PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
- PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
- Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
- PwC assumes that Drexel University will not be reselling any alcohol it purchases.
- PwC assumes that the purchase of tangible personal property will not be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
 Pennsylvania Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Chair	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
File Cabinets	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Lighting Fixtures	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Bookcases	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Whiteboard	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Photocopier	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Wastebasket & Recycling Bin	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Fire Extinguisher	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Desktop Computer	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Keyboard	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Printer	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Modem	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Projector	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Surge Protector	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Scanner	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Software	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Canned Software	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	Computer software that does not qualify as custom software. 61 Pa. Code § 60.19(a)(b).
Custom Software	Exempt	61 Pa. Code § 60.19(d)(1); 61 Pa. Code § 60.19(c)(2)(i)	Computer Software designed, created and developed for and to the specifications of the original purchaser. 61 Pa. Code § 60.19.
Telephone	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Fax Machine	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Envelopes	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Stationary	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Printer Cartridges	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	



Drexel University
Pennsylvania Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Printer Paper	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Notepads	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
File Folders	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Stapler	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Scissors	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Pencils and Pens	Exempt	61 Pa. Code § 32.21(a); 61 Pa. Code § 32.21(a)(2); 72 P.S. § 7201(k); 72 P.S. § 7204(10)	
Travel Accommodations			
Lodging < 30 days	Taxable	61 Pa. Code § 38.2(f)	Lodging is subject to the Hotel Tax at a rate of 6%
Meals	Exempt	61 Pa. Code § 38.1(e)(2)	
Mileage	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 33.2(a)(6)	
Gas	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 33.2(a)(6)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	72 P.S. § 7204(29)(ii); 61 Pa. Code § 32.21(a)(2)(i)(C)	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	72 P.S. § 7204(29)(ii); 61 Pa. Code § 32.21(a)(2)(i)(C)	See Assumptions #2 & 3.
Routine Repair & Maintenance⁵			
Janitorial Services			
Lump Sum	Exempt	72 P.S. § 7201(k)(14); 61 Pa. Code §§ 60.1(b)(1), (c), (h)(1)	
Service fee (separately stated)	Exempt	72 P.S. § 7201(k)(14); 61 Pa. Code §§ 60.1(b)(1), (c), (h)(1)	
Employee costs (separately stated)	Exempt	61 Pa. Code § 60.1(g)(2)	
Lump Sum Charge	Exempt	72 P.S. § 7201(k)(14); 61 Pa. Code §§ 60.1(b)(1), (c), (h)(1)	
Materials & Supplies			
Cleaning chemicals			
Degreasers	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Floor Wax	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Carpet Shampoo	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Consumables			
Gloves	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Lubricant	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Paint	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Nails	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Expendable Mops	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Brushes	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Minor Replacements			
Light bulbs	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Replacement window panes	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Cement for repointing	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Patch asphalt	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Roofing tar	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Valves	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Fittings - plumbing fittings and connectors	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Pipes, pipe supports, and hangers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Couplings	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	



Drexel University
Pennsylvania Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Doors, door frames, knobs, and door sweep accessories	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Screws, washers, nuts	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Wire, wire boxes, cables, jacks	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
PVC pipes and other pipes	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Ceiling and floor tile materials	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Insulation	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Lawn Mowers and edgers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Spray applicators and lawn sweepers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Gators	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Mobile lifts	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Snow blowers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Off road vehicles (golf carts and ATV's)	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Hand tools and power tools -			
Rakes, shovels, hoes and spades	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Hammers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Carpentry tools	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Screw drivers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Torches	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Wrenches	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Pliers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Socket sets	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Metal cutting tools and punch	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Caulking gun	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Ladders	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Hand trucks	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Holder for drill bits	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Laser tool	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Socket tool set	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Saws & saw blades	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Voltage detector	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Drills and drill bits	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Plumbing tools	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Power tools	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Sanders	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Floor polishers	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Stapler guns, nails	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Trowels	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Taxable	67 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Snow blower parts & repairs	Taxable	68 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Tractor parts & repairs	Taxable	69 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Gator parts & repairs	Taxable	70 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Utility/maintenance truck parts & repairs	Taxable	71 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Janitorial cleaning equipment:			
Brooms	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Dust pans	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	



Drexel University
 Pennsylvania Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Mops	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Floor waxer	Taxable	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Janitorial Supplies			
Cleansers, Towels	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Floor cleaner	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Polishes	Exempt	72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)	
Toilet Tissue	Exempt	72 P.S. § 7204(4)	
Sanitary Napkins	Exempt	72 P.S. § 7204(4)	

Notes and Assumptions

- PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
- PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
- PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
- Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
- Equipment used to maintain real estate is subject to tax. The same is true of materials and supplies used in the construction, reconstruction remodeling or other than routine maintenance of real estate.

72 P.S. § 7204(10); 61 Pa. Code § 32.21(a)(2)(ii)
- PwC assumes that Drexel University will not be reselling any alcohol it purchases and that it is not licensed by the PA Liquor Control Board.
- PwC assumes that the purchase of tangible personal property will not be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Chair	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
File Cabinets	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Lighting Fixtures	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Bookcases	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Whiteboard	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Photocopier	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Wastebasket & Recycling Bin	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Fire Extinguisher	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Desktop Computer	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Keyboard	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Printer	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Modem	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Projector	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Surge Protector	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Scanner	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	



Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Software	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Canned Software	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Custom Software	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Telephone	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Fax Machine	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Envelopes	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Stationary	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Printer Cartridges	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Printer Paper	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Notebooks	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
File Folders	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Stapler	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Scissors	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Pencils and Pens	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Travel Accommodations			
Lodging < 30 days	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	There is also an additional lodging tax of 5% from which the nonprofit organization is not exempt.
Meals	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	



Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Mileage	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Gas	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	See Assumptions #2 & 3.
Per Drink Alcohol Purchases	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	See Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Taxable	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Service fee (separately stated)	Taxable	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Employee costs (separately stated)	Taxable	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Lump Sum Charge	Taxable	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Materials & Supplies			
Cleaning chemicals			
Degreasers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Floor Wax	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Carpet Shampoo	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Consumables			
Gloves	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Lubricant	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	



Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Paint	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Nails	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Expendable Mops	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Brushes	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Minor Replacements			
Light bulbs	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Replacement window panes	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Cement for repointing	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Patch asphalt	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Roofing tar	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Valves	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Fittings - plumbing fittings and connectors	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Pipes, pipe supports, and hangers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Couplings	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Doors, door frames, knobs, and door sweep accessories	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Screws, washers, nuts	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Wire, wire boxes, cables, jacks	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	



Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
PVC pipes and other pipes	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Ceiling and floor tile materials	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Insulation	Exempt	Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Lawn Mowers and edgers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Spray applicators and lawn sweepers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Gators	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Mobile lifts	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Snow blowers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Off road vehicles (golf carts and ATV's) Hand tools and power tools -	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	Vehicle excise taxes, registration requirements, and/or license fees may apply
Rakes, shovels, hoes and spades	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Hammers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Carpentry tools	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Screw drivers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Torches	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	




Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Wrenches	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Pliers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Socket sets	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Metal cutting tools and punch	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Caulking gun	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Ladders	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Hand trucks	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Holder for drill bits	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Laser tool	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Socket tool set	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Saws & saw blades	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Voltage detector	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Drills and drill bits	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Plumbing tools	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Power tools	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Sanders	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	



Drexel University
Rhode Island Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Floor polishers	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Stapler guns, nails	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Trowels	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Snow blower parts & repairs	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Tractor parts & repairs	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Gator parts & repairs	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Utility/maintenance truck parts & repairs	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Janitorial cleaning equipment:			
Brooms	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Dust pans	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Mops	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Floor waxer	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Janitorial Supplies			
Cleansers, Towels	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Floor cleaner	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Polishes	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	

 <div style="text-align: center;"> <h2 style="margin: 0;">Drexel University</h2> <h3 style="margin: 0;">Rhode Island Sales Taxability Matrix</h3> </div>			
	Taxability	Supporting Citation	Notes / Examples
Toilet Tissue	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	
Sanitary Napkins	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	

Notes and Assumptions

1. PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
2. PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
3. PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
4. Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
5. PwC assumes that Drexel University will not be reselling any alcohol it purchases.
6. PwC assumes that the purchase of tangible personal property will not be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Office Support Purchases			
Desk	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Chair	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
File Cabinets	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Lighting Fixtures	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Bookcases	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Whiteboard	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Photocopier	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Wastebasket & Recycling Bin	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Fire Extinguisher	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Desktop Computer	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Keyboard	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Printer	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Modem	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Projector	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Surge Protector	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Scanner	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Software	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Canned Software	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Custom Software	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Telephone	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Fax Machine	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Envelopes	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Stationary	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Printer Cartridges	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Printer Paper	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Notepads	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
File Folders	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Stapler	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Scissors	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Pencils and Pens	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Travel Accommodations			



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Lodging < 30 days	Exempt	Va. Admin. Code 10-210-4020(A)(1)	<p>23VAC10-210-1071.B. According to 23 VAC 10-210-4040, meals and lodging are considered taxable services rather than tangible personal property. In order to make an exempt purchase of meals and lodging, an organization's exemption must contain specific language which exempts the purchase of services. An example of this language is found in subdivision 4 of §58.1-609.4 of the Code of Virginia, which exempts:</p> <p>Tangible personal property and services purchased by an educational institution doing business in the Commonwealth which (i) admits regularly enrolled high school and college students and (ii) provides a face-to-face educational experience in American government, a program which leads towards the successful completion of United States history, civics, and problems in democracy courses in high school, or which is acceptable for full credit towards an undergraduate or graduate level college degree, provided such institution is conducted not for profit.</p> <p>Therefore, nonprofit organizations are subject to the sales tax on meals and lodging unless their respective statutes specifically exempt services. There may also be a local lodging tax from which nonprofits may be exempt.</p>
Meals	Exempt	Va. Admin. Code 10-210-4020(A)(1); Virginia Tax Bulletin 16-3 (effective April 22, 2016)	<p>Under the new policy, the Department will use a bright-line test to determine whether a state and local governmental entity or nonprofit organization's purchase of food or other tangible personal property, prepared meals, catering or related services satisfies the statutory "use or consumption" requirement when purchased for consumption by individuals. Under this test, nonprofit organizations and state and local governmental entities must demonstrate the following: (1) The provision of the applicable prepared meals, catering or services furthers a function, mission, service or purpose of the governmental or nonprofit entity; and</p> <p>(2) The charge for the food, meals or catering is billed to and paid for by the entity claiming exemption from the tax with payment drawn from the entity's account, rather than using cash or an individual's account; and</p> <p>(3) The entity claiming the exemption determines to whom, when and how the meals or food are served and consumed.</p>
Mileage	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Gas	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Alcohol Purchases			
Bulk Alcohol Purchases - Research	Exempt	R.I. Gen. Laws § 44-18-30(5)(i); R.I. Reg. SU 87-39(A)-(B); Exempt Agencies, Organizations and Institutions – Sales To, Sales and Use Tax Regulation SU 07-48 (January 2007)	



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Bulk Alcohol Purchases - Entertainment (e.g., dinner meeting/party)	Exempt	Va. Admin. Code 10-210-4020(A)(1); Virginia Tax Bulletin 16-3 (effective April 22, 2016)	Under the new policy, the Department will use a bright-line test to determine whether a state and local governmental entity or nonprofit organization's purchase of food or other tangible personal property, prepared meals, catering or related services satisfies the statutory "use or consumption" requirement when purchased for consumption by individuals. Under this test, nonprofit organizations and state and local governmental entities must demonstrate the following: (1) The provision of the applicable prepared meals, catering or services furthers a function, mission, service or purpose of the governmental or nonprofit entity; and (2) The charge for the food, meals or catering is billed to and paid for by the entity claiming exemption from the tax with payment drawn from the entity's account, rather than using cash or an individual's account; and (3) The entity claiming the exemption determines to whom, when and how the meals or food are served and consumed.
Per Drink Alcohol Purchases	Exempt	Va. Admin. Code 10-210-4020(A)(1); Virginia Tax Bulletin 16-3 (effective April 22, 2016)	See also Assumptions #2 & 3.
Routine Repair & Maintenance			
Janitorial Services			
Lump Sum	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Service fee (separately stated)	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Employee costs (separately stated)	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Lump Sum Charge	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Materials & Supplies			
Cleaning chemicals			
Degreasers	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Floor Wax	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Carpet Shampoo	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Consumables			
Gloves	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Lubricant	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Paint	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Nails	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Expendable Mops	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Brushes	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Minor Replacements			
Light bulbs	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Replacement window panes	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Cement for repointing	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Patch asphalt	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Roofing tar	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Valves	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Fittings - plumbing fittings and connectors	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Pipes, pipe supports, and hangers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Couplings	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Doors, door frames, knobs, and door sweep accessories	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Screws, washers, nuts	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Wire, wire boxes, cables, jacks	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
PVC pipes and other pipes	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Ceiling and floor tile materials	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Insulation	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Tools and equipment for maintenance and repair			
Tractors - e.g., John Deere and other tractors	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Lawn Mowers and edgers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Spray applicators and lawn sweepers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Gators	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Mobile lifts	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Snow blowers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Off road vehicles (golf carts and ATV's) Hand tools and power tools -	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	Vehicle excise taxes, registration requirements, and/or license fees may apply
Rakes, shovels, hoes and spades	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Hammers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Carpentry tools	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Screw drivers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Torches	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Wrenches	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Pliers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Socket sets	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Metal cutting tools and punch	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Caulking gun	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Ladders	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Hand trucks	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Holder for drill bits	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Laser tool	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Socket tool set	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Saws & saw blades	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Voltage detector	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Drills and drill bits	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Plumbing tools	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Power tools	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Sanders	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Floor polishers	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Stapler guns, nails	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Trowels	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	NOTE: The exemption does not apply to purchases of tangible personal property that will be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.
Repairs and replacement parts for Tools and equipment used for routine maintenance and repair:			
Lawn mower parts & repairs	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Snow blower parts & repairs	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Tractor parts & repairs	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Gator parts & repairs	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Utility/maintenance truck parts & repairs	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Janitorial cleaning equipment:			
Brooms	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	



Drexel University
Virginia Sales Taxability Matrix

	Taxability	Supporting Citation	Notes / Examples
Dust pans	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Mops	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Floor waxer	Exempt	Va. Admin. Code 10-210-4020(A)(1); Nonprofit Exemption FAQs, Virginia Department of Taxation (December 12, 2015).	
Janitorial Supplies			
Cleansers, Towels	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Floor cleaner	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Polishes	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Toilet Tissue	Exempt	Va. Admin. Code 10-210-4020(A)(1)	
Sanitary Napkins	Exempt	Va. Admin. Code 10-210-4020(A)(1)	

Notes and Assumptions

1. PwC assumes that Drexel University qualifies as a nonprofit/exempt organization in each jurisdiction considered in this workbook.
2. PwC assumes that all purchases are made in the operations of and are directly related to the exempt trade/business activities of Drexel University. The majority of states follow the federal rules in making determinations as to what constitutes related to an entity's exempt trade/business and as to what constitutes unrelated business activities/income.
3. PwC assumes that the P-Card is a "Drexel University Credit Card" which is: billed directly to Drexel University; paid directly by Drexel University using Drexel University's funds; and is not an employee's personal credit card, even if the employee receives reimbursement from Drexel University for the purchases.
4. Jurisdictions may require a buyer to provide documentation detailing the exempt nature of the organization. E.g., an exempt organization may be required to provide vendors a copy of the organization's exemption certificate.
5. PwC assumes that Drexel University will not be reselling any alcohol it purchases.
6. PwC assumes that the purchase of tangible personal property will not be furnished to a contractor performing construction, installation, repair or any other service with respect to real property utilized by the organization.