

Multistate Tax Commission - Uniformity Committee - Sec. 17 Regulation Project - Master List of Receipts Sourcing Rule:

State	Services	Regulations	Intangibles	Regulations
Alabama	Market - where service is delivered - Ala. Code § 40-27-1(IV)(17)		Roughly the MTC model	
Alaska	COP - 43.19.010.Art IV.17.(b)		COP - 43.19.010.Art.IV.17.(b)	
Arizona	hybrid approach - part COP/part benefit received - [Ariz. Rev. Stat. Ann. §43-1147(E)(2).		COP - §43-1147.(A).(2)	
Arkansas	COP - ACA §26-51-717	Reg. 1.26-51-717	COP - ACA §26-51-717 to the extent the property is used in the state. In the case of marketable securities, sales are in California if the customer is in California. Rev. & Tax. Cd. §25136(a)(2).	Reg. 1.26-51-717
California	Market - benefit received - Tax Code § 25136(b)		Sale of intangibles - domicile/patent and copyright royalties - use (or if not taxable in state of use - to CO if CO is domicile) - Sec. 39-22-303.5	
Colorado	Colorado or from the performance of purely personal services, if the income-producing activity is performed in Colorado. - Sec. 39-22-303.5		based on use and sale of intangible property based on location of management or control. - Sec. 12-	
Connecticut	Proportional time spent - Sec. 12-218(c)(3)		COP - D.C. Code, §47-1810(g)(3)(B)	
District of Columbia	COP - D.C. Code, §47-1810(g)(3)(B)		producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann.	
Florida	COP		7-31	
Georgia	48-7-31		COP - Haw. Rev. Stat. §235-37(2)	
Hawaii	COP - Haw. Rev. Stat. §235-37(2)		COP - IC §63-3027r(2)	
Idaho	COP - IC §63-3027r(2)		the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks and other-commercial domicile of purchaser - ILCSCChapter 35	
Illinois	Market - where the service is received - 35 ILCS 5/304(a)(3)(B-1), 35 ILCS 5/304(a)(3)(C-5)(iv)			

Indiana	COP - IC 6-3-2-2(f)		derived from sources within state if receipts are attributable to state, IC 6-3-2-2(e)
Iowa	54.2(3), Iowa Admin. Code r. 701 54.6(1)		extent an integral part of business activity occurring regularly in state. IAC
Kansas	COP - KSA §79-3287	KAR 92-12-100	
Kentucky	COP - KRS §120(8)(c)(3)	103 KAR 16:270 §3(6)	TP commercial domicile in state; intangible has KY business situs, 103 KAR 16:270 §3(4); possession and control so that substantial use or value attaches to property, 103 KAR 16:270(4)
Louisiana			
Maine	Market - where the service is received - Stat. Ann., tit. 36, § 5211.16		Attributed to state if used in state; if used in more than one state, apportioned. MSRA §5211(16-A)(B)
Maryland	Market - where customer is located - Reg. 03.04.03.08.C(3)(c)		Receipts based on average of payroll and property factors. Reg. .03.04.03.08(C)(3)(d)
Massachusetts	Market - delivered to location within commonwealth - 63 G.L. §38(f)(3)		If and to extent property is used in commonwealth - 63 G.L. §38(f)(3)
Michigan	Market - Benefit received - §2 08.1305(2); Mich. Compo L. § 20853		If property used in state. MCL §206.665 (1)(c)-(e)
Minnesota	Market - where the service is received - Stat. Ann. § 290.191(5)		Rental, lease, license sales if in state. Minn. Stats. §290.191(5)(h)-(i)
Mississippi	COP	Miss Reg. 35.III.8.06.402.09.3. d	Receipts from services or activities conducted in the state MCA §27-7-23(c)(3)(B)

Missouri	COP	12 CSR 10-2.07(55)	COP	12 CSR 10-2.07(55)
Montana	COP - MCA 15-31-311(2)		COP - MCA 15-31-311(2)	
Nebraska	Market - derived from buyer within state - R.S. §77-2734-.14(3)		Market - 77-2734.14(2)	
Nevada	N/A	N/A	N/A	N/A
	COP - R.S.A. 77-E:4.I.(c)(3)		COP - R.S.A. 77-E:4.I.(c)(3)	
New Hampshire				
			Royalties from trademarks used in state deemed located in state, NJAC 18:7-8.11; business/taxable situs is domicile of owner or creditor, NJAC 18:7-8.12	
New Jersey	Performance - Stat. Ann. § 54:IOA-6(B)(4)			
New Mexico	COP- N.M.S.A. §7-4-18.A		COP - N..M.S.A. §7-4-18.A	
	Market - where customer is located		Includible if made in NY or through sales office in NY	Reg §4-4.6
New York	§210-A, Tax Law			
	Receipts from services in this state, N.C.G.S. 105-130.4(l)(3)(c)		Receipts received from sources in the state, N.C.G.S. 105-130.4(l)(3)(b)	
North Carolina		NDAC §81-03-09-31.4.a(2)		NDAC §81-03-09-31.4.a.(2)
North Dakota	COP		COP	
	Market - Benefit received - Rev. Code Ann. § 5733.05(B)(2)(c)		Receipts based on amount of use of property in state, Rev. Code Ann. §5733.05(B)(2)(c)(ii)	
Ohio				
	Market - where customer is located - Admin. Code §710:50-17-71(1)(A)(ii)			
Oklahoma				
Oregon	COP - 29 ORS §314.665(4)		COP - 29 ORS §314.665(4)	
	Market - location where received; if in/out state, based on percentage of service received in state 72 P.S. 7401(3)2.(a)(16.1)©(l)			
Pennsylvania			COP - 72 PS §7401(3)2(a)(17)	
	Proportional time spent - R.I. Gen. L. § 44-11-14(a)(2)		Receipts based on if property in state, RI Gen. Laws 44-11-14(b)(1)(vi)	
Rhode Island				

			Interest/gains/losses not connected with TP's business (and not held for sale to customers re gains/losses) allocated to state of principal place of business or domicile if individual. SC Code, 12-6-2220(1),(5)
South Carolina	Proportional time spent - Code Ann. § 12-6-2280(C)(2)		
South Dakota	Unknown		Unknown
Tennessee	COP - TCA §67-4-2012(i)		COP - TCA §67-4-2012(i)
			Revenue from royalty, trademark, franchise, license included to extent used in state; sales apportioned based on location of payor.
Texas	Proportional COP	34 TAC §3.557(e)(33)	34 TAC §591(e)(21)(a)(i)-(iii),(b)
Utah	Market - Benefit received - Code Ann. § 59-7-319(3)(a)		Receipts if used in state; if in/out, percentage of use in state. UAC §59-7-319(a),(b)
Vermont	Proportional COP	Reg. §1.5833(d)	COP - 32 VSA §5833(a)(3)
Virginia	COP - §58.1-416(2)	23 VAC 01-120-230(A)	23 VAC 10-120-230(A)
Washington	Market		
West Virginia	COP - W. Va. Code §11-24-7(e)(12)	Reg. §110-24-7.7(h)	Reg. §110-24-7.7(h)

License - purchaser or licensee uses in operation of trade or business in state, if more than one state, gross receipts divided proportionally; 2) purchaser or licensee billed in state; p/l is domiciled in state, Wisc. Stats. §71.25(9)(dj). Sales - purchaser uses in regular course of business operations or for personal use (if p uses in more than one state, sales divided proportionately, §71.25(9)(dk). 3) Use of computer software - software p/l uses at a state location in regular course of business operations, for personal use or if user is individual domiciled in state; use in more than one state proportionately divided. §71.25(9)(df)

Wisconsin	Market - Benefit received - . Stat. Ann. § 7125(9)(d)-(h)			
Wyoming	N/A	N/A	N/A	N/A