

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

State	Services	Regulations	Intangibles	Regulations
Alabama	Market - where service is delivered - Ala. Code § 40-27-1(IV)(17)	Ala. Admin. Code 810-27-1-4-.17.01	MTC model	
Alaska	COP - 43.19.010.Art IV.17.(b)		COP - 43.19.010.Art.IV.17.(b)	
Arizona	Election for certain taxpayers for a 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	Reg. 1.26-51-717
California	Market - benefit received - Tax Code § 25136	Cal. Code Regs. 25136-2	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.	Cal. Code Regs. 25136-2
Colorado	Revenue from services rendered in Colorado or from the performance of purely personal services, if the income-producing activity is performed in Colorado. - Sec. 39-22-303.5		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	
Connecticut	Proportional time spent - Sec. 12-218(c)(3)		Location of management or control. - Sec. 12-218(c)(3).	
District of Columbia	COP - D.C. Code, §47-1810(g)(3)(B)		COP - D.C. Code, §47-1810(g)(3)(B)	
Florida	COP		Either based on where the income 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. 12C-1.0155(f)	
Georgia	Market - where customer is located - § 48-7-31	Ga. Comp. R. & Regs. 560-7-7-.03	Market - where customer is located - § 48-7-31	
Hawaii	COP - Haw. Rev. Stat. §235-37(2)		COP - Haw. Rev. Stat. §235-37(2)	
Idaho	COP - IC §63-3027r(2)		COP - IC §63-3027r(2)	
Illinois	Market - where the service is received - 35 ILCS Chapter §5/304		Utilization in the state: patents-where the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks and other-commercial domicile of purchaser - 35 ILCS Chapter §5/304	
Indiana	COP - IC 6-3-2-2(f)		Receipts from intangible property are derived from sources within state if receipts are attributable to state, IC 6-3-2-2(e)	
Iowa	Market - Benefit received - § 422.33	Iowa Admin. Code r. 701 54.6(1)	Royalty and licensing fees included to extent an integral part of business activity occurring regularly in state. IAC Rule 701-54.2(3)(e)(422)	Iowa Admin. Code r. 701 54.2(3)
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 -	MD Regs. Code 03.04.03.08.C(3)	Receipts based on average of payroll and property factors.	MD Regs. Code 03.04.03.08.C(3)+E9
Massachusetts	Market - delivered to location within commonwealth - 63 G.L. §38(f)(3)	Proposed - 830 CMR 63.38.1	If and to extent property is used in commonwealth - 63 G.L. §38(f)(3)	Proposed - 830 CMR 63.38.1
Michigan	Market - Benefit received - Mich. Compo L. § 206.665		If property used in state. MCL §206.665 (1)(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		Receipts from services or activities conducted in the state	
Missouri	COP	12 CSR 10-2.07(55)	MCA §27-7-23(c)(3)(B)	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
New Hampshire	COP - R.S.A. 77-E:4.I.(c)(3)		COP - R.S.A. 77-E:4.I.(c)(3)	
New Jersey	Performance - Stat. Ann. § 54:IOA-6(B)(4)		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 Mexico	COP- N.M.S.A. §7-4-18.A		COP - N..M.S.A. §7-4-18.A	
New York	Market - where customer is located §210-A, Tax Law		Use in the state, §210-A.	
North Carolina	If from income producing activities in the 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 Dakota	COP	NDAC §81-03-09-31.4.a(2)	COP	NDAC §81-03-09-31.4.a.(2)
Ohio	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)	
Oklahoma	Market - where customer is located - Admin. Code §710:50-17-71(1)(A)(ii)			
Oregon	COP - 29 ORS §314.665(4)		COP - 29 ORS §314.665(4)	
Pennsylvania	Market -delivered to a location in this state - or from where the services were ordered 72 P.S. 7401(3)2.(a)(16.1)		COP - 72 PS §7401(3)2(a)(17)	
Rhode Island	Proportional time spent - R.I. Gen. L. § 44-11-14(a)(2)		Receipts based on if property is in state, RI Gen. Laws 44-11-14(b)(1)(vi)	
South Carolina	Proportional time spent - Code Ann. § 12-6-2280(C)(2)		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 Dakota	Hybrid approach used for Financial Institutions tax			
Tennessee	COP - TCA §67-4-2012(i)		COP - TCA §67-4-2012(i)	
Texas	Proportional COP	34 TAC §3.557(e)(33)	Revenue from royalty, trademark, franchise, license included to extent used in state; sales apportioned based on location of payor.	34 TAC §591(e)(21)(a)(i)-(iii),(b)
Utah	Market - Benefit received - Code Ann. § 59-7-319(3)	R865-6F-8	Receipts if used in state; if in/out, percentage of use in state. UAC §59-7-319(4)	R865-6F-8
Vermont	Proportional COP		COP - 32 VSA §5833(a)(3)	
Virginia	COP - §58.1-416(2)	23 VAC 01-120-230(A)	COP - §58.1-416(2)	23 VAC 10-120-230(A)

Washington	Market -vRCW 82.04-462(3)(b)(i)	WAC 458-20-19402	Where used - 82.04.462(3)(b)(i)	WAC 458-20-19403
West Virginia	COP - W. Va. Code §11-24-7(e)(12)	Reg. §110-24-7.7(h)	COP - W.Va. Code §11-24-7(e)(12)	Reg. §110-24-7.7(h)
Wisconsin	Market - Benefit received - . Stat. Ann. § 71.25(9)		In general - based on in state, Wisc. Stats. §71.25(9).	
Wyoming	N/A	N/A	N/A	N/A