

State	Digital Products	Canned Software (physical form)	Canned Software electronically or load and leave	Custom Software	Digital subscription Services	Data Services	Cloud Computing
Alabama	No specific statute, just general definition of TPP	Taxable	Not specifically addressed	Taxable		Data processing not taxed	
Arizona	No specific statute	Taxable	Not specifically addressed	Not taxable			Classified as leases
Arkansas	Taxes audio works and audio visual works	Taxable	Not taxable	Not taxable		Data processing not taxed	
California	Generally not taxable if electronic, but taxable if tangible component	Taxable	Not taxable	Not taxable		Not taxable if from customer furnished data	
Colorado	Audio, video and book downloads taxable	Taxable	Not taxable	Not specifically addressed			
Connecticut	Audio works, visual works, audio-visual works, reading materials or ring tones electronically accessed or transferred (downloaded or streamed) are taxable	Taxable	Taxable	Not taxable	Monthly or annual subscription fee to access digital content over internet taxable	Data processing tax at reduced rate	
Florida	charge for furnishing information by electronic image that appears on a subscriber's video display screen not taxable	Taxable	Sale of software over internet not taxable	Not taxable			No specific guidance but monthly fees allowing access to pre-written software not taxable if accessed electronically

Georgia	Not taxable under definition of TPP similar to LA	Taxable	Not taxable	Not taxable			Not taxable
Hawaii	Taxable as telecommunications services	Taxable	Taxable	Taxable			
Idaho	Taxable if permanent right to use	Taxable	Not taxable	Not taxable	Not taxable		
Illinois	Not taxable	Taxable	Taxable	Not taxable			Not taxable, but no specific regulations
Indiana	Taxable if not conditioned on continued payment	Taxable	Taxable	Not taxable		Not taxable	Not taxable because no electronic delivery of the prewritten software
Iowa	Taxable (but exemption for non-end users and commercial enterprises)	Taxable	Taxable	Not taxable	Taxable (exemption for commercial enterprises)	Taxable (exemption for commercial enterprises)	Taxable (exemption for commercial enterprises)
Kansas	Not taxable (no TPP)	Taxable	Taxable	Not taxable	Not taxable	Not taxable	Not taxable
Kentucky	Taxable except digital audio-visual works and satellite programming	Taxable	Taxable	Not taxable		Not taxable	Not taxable if no download
Maine	Taxable	Taxable	Taxable	Not taxable		Not taxable	
Massachusetts	Not taxable	Taxable	Taxable	Not taxable		Not taxable	Taxable
Maryland	Not taxable (not TPP)	Taxable	Not taxable	Not taxable			
Michigan	Not taxable (not TPP)	Taxable	Taxable	Not taxable		Not taxable	Taxable if software program downloaded in entirety; incidental to

							service test used if only portion of software downloaded
Minnesota	Generally taxable unless sold to non-end user	Taxable	Taxable	Not taxable		Not taxable	
Mississippi	Subject to telecommunications tax	Taxable	Not Taxable				
Missouri	Some taxable	Taxable	Not taxable	Not taxable			Not taxable
Nebraska	Taxable	Taxable	Taxable	Taxable			Not taxable when provider retains title to the software and does not grant a license with ownership rights to the customer regardless of whether the software is located on a server in Nebraska or on a server outside Nebraska
Nevada	Not taxable	Taxable	Not Taxable	Not taxable			No actual guidance but likely not taxable

New Jersey	Taxable if transferred electronically	Taxable	Generally taxable; but exempt if used directly and exclusively in trade or business; but no exemption if accessed by load and leave	Taxable			Generally not taxable
New Mexico	Downloaded Information Taxable	Taxable	Taxable	Taxable	Taxable as license located in NM	Data Storage not taxable	Taxable as license located in NM
New York	Taxable in tangible form only	Taxable	Taxable	Not taxable			
North Carolina	Taxable	Taxable	Taxable	Not taxable	Taxable		Not taxable
North Dakota	Not taxable unless transfer in tangible form	Taxable	Taxable	Not taxable			
Ohio	Taxable (except juke box)	Taxable	Taxable	Not Taxable		True Object Test	Taxable in Ohio if the benefit of the service is received in Ohio, or if the customer is located in Ohio and accesses the service from their location in Ohio
Oklahoma	Not taxable if delivered electronically	Taxable	Not Taxable if electronically; Taxable if load and leave	Not taxable		Data Processing not taxable	

Pennsylvania	Taxable if delivered electronically or digitally, streamed or accessed	Taxable	Taxable	Not Taxable			Taxable
Rhode Island	Taxable if transferred electronically	Taxable	Taxable	Not taxable		Data Processing not taxable	Taxable
South Carolina	Not taxable, but under consideration	Taxable	Not taxable	Taxable		Not taxable	Taxable
South Dakota	Taxable	Taxable	Taxable	Not taxable			
Tennessee	Taxable	Taxable	Taxable	Taxable		Data processing taxable	Taxable
Texas	Taxable as TPP	Taxable	Taxable			Data processing taxable	SaaS taxable as data processing
Utah	Taxable	Taxable	Taxable	Not taxable			Taxable
Vermont	Taxable	Taxable	Taxable	Not taxable			Not taxable
Virginia	Generally not taxable unless in room digital media	Taxable	Not taxable	Not taxable			Cloud computing not taxable
Washington	Taxable	Taxable	Taxable	Not taxable			Taxable
West Virginia	Not taxable	Taxable	Taxable	Taxable		Not taxable	
Wisconsin	Taxable	Taxable	Taxable	Not taxable			Taxable
Wyoming	Taxable if permanent right of use	Taxable	Taxable	Not taxable		Not taxable	Not taxable