
Use Tax Evaluation Guide

Many common business purchases are subject to use tax. Use tax follows the same rules as sales tax and therefore does not apply to items directly and predominantly used in exempt business activities. The items listed below are examples of items that may be subject to use tax. Please note, the examples provided are not an exhaustive list of eligible purchases.

Administrative Supplies

- Checks
- Envelopes
- Folders
- Paper
- Photocopies
- Staplers
- Tape

Cleaning Supplies

- Brooms
- Buckets
- Cleansers
- Disposable gloves
- Mops
- Paper towels
- Sponges

Office Equipment

- Air purifiers
- Calculators
- Fax machines
- File cabinets
- Humidifiers/dehumidifiers
- Phone systems
- Photocopiers
- Video equipment

Additional Services

- Adjustment and collections
- Building cleaning and maintenance
- Credit reporting
- Disinfecting or pest control
- Employment agencies
- Help supply
- Lawn care
- Lobbying
- Premium cable
- Secretarial and editing
- Self-storage
- Telecommunications

Computers

- Auxiliary equipment
- Cables
- Desktops
- Laptops
- Monitors
- Printers
- Scanners

Furniture

- CD/DVD Players
- Chairs
- Cords
- Desks
- Lamps
- Tables
- Televisions

Printed Materials

- Business cards
- Desk calendars
- Directories
- Manuals
- Posters
- Training materials