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# LOCALLY ADMINISTERED SALES AND USE TAXES

## A REPORT PREPARED FOR THE INSTITUTE FOR PROFESSIONALS IN TAXATION

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### APPENDIX B: STATE DATA COLLECTION WORKSHEETS

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**Locally Administered Sales and Use Taxes**  
**A Report Prepared for the Institute for Professionals in Taxation**

**Locally Administered Sales Taxes: State Data Collection Worksheets**

**Introduction**

This Appendix to Part I of the report presents certain data on the locally administered sales taxes in each of the states in which we identified such taxes. The data collection worksheets include locally administered general sales and use taxes as well as locally administered specialty sales taxes on lodging and accommodations, food and beverages, and admissions and amusements. For each tax, the worksheet includes, for each data element below, whether the local tax conforms to the state tax, the general nature of any difference, and statutory and regulatory authority governing that element.

- Tax Base
- Tax Rate
- Rules/Regulations/Interpretations
- Entities Subject to Tax
- Major Exclusions/Exemptions
- Use Tax
- Sourcing Rules
- Treatment of Cross-boundary Transactions
- Tax Returns and Related Forms
- Return Due Dates
- Payment Due Dates
- Statute of Limitations
- Audit Procedures
- Protest/Appeal Rights, Procedures and Forms

- Recordkeeping Requirements
- Seller Discounts for Collection/Recordkeeping
- Voluntary Disclosure Program
- Taxpayer Confidentiality
- Iteration of Taxpayer Rights