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State	Sales Tax	Occasional Sale Exemption	Resale Exemption	Occasional Sale Exemption Certificate or Other	Resale Certificate	Comments
Alabama	Yes (Code of Ala. §Title 40 Chapter 23)	Yes, except sales of automotive vehicles, motorboats, truck trailers, trailers, semitrailers, travel trailers, and manufactured homes (Ala. Admin. Code r. 810-6-1-.111).	Yes, but requires a purchaser to obtain an Alabama Sales Tax License, which can be obtained online using the My Alabama Taxes website (Ala. Admin. Code r. 810-6-1-.144.03).	N/A	Not required, simply verify purchaser's sales tax license. A seller may keep a copy of the sales tax license or accept a Uniform Multijurisdiction Resale Certificate, which can be located at https://www.mtc.gov/resources/uniform-sales-use-tax-exemption-certificate/	See Ala. Code § 40-23-25 for requirements in the event of a sale of business.
Alaska	No	N/A	N/A	N/A	N/A	Alaska does allow local jurisdictions to impose local sales taxes, which can be found on: https://www.commerce.alaska.gov/web/dcra/OfficeoftheStateAssessor/AlaskaTaxable-New.aspx
Arizona	Yes (Ariz. Rev. Stat. Ann. Title 42 Chapter 5)	Yes	Yes, but a resale certificate is required (Ariz. Rev. Stat. § 42-5022).	N/A	Arizona Resale Certificate can be located at https://azdor.gov/forms/tpt-forms/arizona-resale-certificate	None
Arkansas	Yes (Ark. Code Ann. Title 26 Chapter 52)	Yes, except for the sale of motor vehicles, trailers, semi-trailers, mobile homes, airplanes, or sales of tangible personal property at special events (see Agency 006.05 Arkansas Rules GR-49 for further details on special events) (Ark. Code Ann. §26-52-401).	Yes, but an exemption certificate is required (Ark. Code Ann. § 26-52-517).	N/A	Arkansas Exemption Certificate (for resale) can be located at https://www.dfa.arkansas.gov/images/uploads/exciseTaxOffice/ExemptionCertificate.pdf	A seller may also accept the Streamlined Sales Tax Agreement - Certificate of Exemption located at https://www.dfa.arkansas.gov/images/uploads/exciseTaxOffice/F0003ExemptionCertificateRevised5_2017forusebeginning112018.pdf
California	Yes (Cal. Rev. & Tax. Code Division 2 Part 1)	Yes, except for the sale of a mobile home, commercial coach, vessel, aircraft, vehicle or permanent trailer unless such sale(s) can be exempted by Cal. Rev. & Tax. Code § 6281 (Cal. Rev. & Tax. Code § 6367).	Yes, but a resale certificate is required (Cal. Rev. & Tax. Code § 6091).	N/A	The California Resale Certificate can be located at https://www.cdtfa.ca.gov/formspubs/ctdfa230.pdf	None

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Colorado	Yes (Colo. Rev. Stat. Title 39 Article 26)	<p>No, parties must pay sales tax on the sale of a business and complete the Sales Tax Return for Unpaid Tax from the Sale of a Business form located at https://tax.colorado.gov/sites/tax/files/documents/DR0155_2021.pdf</p> <p>Certain business reorganization transfers are exempt from the sales tax because such transfers are not deemed "sales."</p> <p>Occasional sales by a charitable organization or by an individual at their home are exempt from the sales tax (Colo. Rev. Stat. § 39-26-718).</p>	Yes, but a purchaser must complete the Standard Colorado Affidavit of Exempt Sale form located at https://tax.colorado.gov/sites/tax/files/DR5002_2018.pdf	Occasional Sales Tax Return for occasional sales conducted in an individual's home can be located at https://tax.colorado.gov/sites/tax/files/documents/DR0154_2021.pdf	Parties may also use the Sales Tax Exemption Certificate - Multi-Jurisdiction form located at https://tax.colorado.gov/DR0563	<p>All sales which are not wholesales, fall within the definition of a retail sale and are subject to the sales and use tax, even if such sale is a casual or isolated transaction (see <i>Palmer v. Perkins</i>, 119 Colo. 533, 205 P.2d 785 (1949)).</p> <p>See Colorado's Sales & Use Tax - Forms and Instructions webpage for additional sales tax exemption forms at https://tax.colorado.gov/sales-use-tax-forms</p> <p>Please note, as of June 2023 the Colorado Department of Revenue is contemplating the revision of certain sales tax forms and instructions, including the elimination and consolidation of certain exemption forms.</p>
Connecticut	Yes (Conn. Gen. Stat. Title 12 Chapter 219)	Yes, except for boats, airplanes, snow mobiles, and motor vehicle transactions. Connecticut regulations specify "the sale of a business in its entirety by the owner" is an example of an exempt sale (Conn. Agencies Regs. § 12-426-17).	Yes, but a resale certificate is required (Conn. Gen. Stat. § 12-410).	N/A	The Connecticut Sales & Use Tax Resale Certificate can be located at https://portal.ct.gov/-/media/DRS/Forms/1995Forms/Resale-Certificate.pdf?la=en	None
Delaware	No	N/A	N/A	N/A	N/A	Delaware does not have state or local sales tax, but the state does impose license and gross receipt taxes on the sale of most goods and services.

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Florida	Yes (Fla. Stat. Ann. Title XIV Chapter 212)	Yes, except aircraft, boat, mobile home, or motor vehicle transactions and the sale or distribution of inventory (Fla. Admin. Code Ann. R. 12A-1.037).	Yes, but requires a certification of registration and resale certificate (Fla. Stat. Ann. § 212.18).	N/A	<p>To obtain a Florida Annual Resale Certificate for Sales Tax in order to exempt resales from sales tax, a purchaser must register with the Florida Department of Revenue and login at https://ritx-fl-sales.bswa.net/Login.aspx</p> <p>Information regarding how to obtain this certification can be found at http://floridarevenue.com/Fo rms_library/current/qt800060.pdf</p> <p>The Multistate Tax Commission's Uniform Sales and Use Tax Certificate-Multijurisdiction, used in conjunction with the telephonic or electronic authorization number method described in Fla. Admin. Code Ann. R. 12A-1.039(3)(b) or (c), can be located at https://www.mtc.gov/resources/uniform-sales-use-tax-exemption-certificate/</p>	In lieu of an Annual Resale Certificate from a purchaser, the seller may obtain a transaction resale authorization number for a single resale transaction from the Florida Department of Revenue.
Georgia	Yes (Ga. Code Ann. Title 48 Chapter 8)	<p>Yes, although not expressly exempted through statutory language, Georgia case law has held that casual and isolated sales are exempted from the state sales tax (see <i>Novak v. Redwine</i>, 89 Ga. App. 755, 81 S.E.2d 222 (1954); see also <i>State v. Dyson</i>, 89 Ga. App. 791, 81 S.E.2d 217 (1954)).</p> <p>Furthermore, the Georgia Department of Revenue's website states that casual sales are not subject to the sales tax (see https://dor.georgia.gov/nontaxable-sales#field_related_links-486-4)</p>	Yes, but a resale certificate is required (Ga. Code Ann. § 48-8-38).	N/A	<p>The Georgia Certificate of Exemption can be located at https://dor.georgia.gov/st-5-certificate-exemption</p>	None

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Hawaii	No, but the state does have a General Exercise Tax on all business activities within Hawaii which resembles a sales tax (see "Comments") (Haw. Rev. Stat. Ann. Title 18 Chapter 237)	Yes, except for the sale of inventory in bulk.	No, sale of tangible personal property for resale (e.g., inventory) is considered a sale at wholesale, which is subject to a general excise tax and requires a resale certificate (Haw. Rev. Stat. Ann. §§ 237-13).	N/A	For resale certificates and bulk sale certificates, visit http://tax.hawaii.gov/forms/a1_b2_1qeuse/	<p>The Hawaii Department of Taxation holds that the general exercise tax is not a sales tax because the tax is a charge on the business rather than a sales tax which is a tax on the customer. Yet, Hawaii allows businesses, with the exception of certain types, to pass on the general excise tax onto their customers. For more information see - http://files.hawaii.gov/tax/legal/taxfacts/tf2015-37-1.pdf</p> <p>Please note, "Covenants Not to Compete" as part of a bulk sale or transfer are subject to Hawaii's excise tax (see Hawaii Department of Taxation Tax Information Release No. 95-1 located at https://files.hawaii.gov/tax/legal/tir/1990_09/tir95-1.pdf).</p> <p>Parties are required to report a bulk sale of a business to the Hawaii Department of Taxation which such report will contain the name and address of the purchaser, a brief description of the property sold and the purchase price, the date when the sale or transfer is to be or was consummated, and such other facts as the department may require.</p>
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Idaho	Yes (Idaho Code Ann. Title 63 Chapter 36)	Yes, except for the sale of an aircraft, boats, vessels, snowmobiles, recreational vehicles, off-highway motorbikes, and motor vehicle (Idaho Code Ann. § 63-3622k).	Yes, but a resale certificate is required (Idaho Code Ann. § 63-3622).	N/A	The Idaho Sales Tax Resale or Exemption Certificate can be located at https://tax.idaho.gov/wp-content/uploads/forms/EFO00149_05-24-2023.pdf	Goods bought for resale from out-of-state businesses that are registered Idaho retailers can complete the Uniform Sales and Use Tax Certificate – Multijurisdiction instead of form ST-101, which is located at https://www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate/
Illinois	Yes (Ill. Comp. Stat. Ann. Chapter 35 Act 120)	Yes	Yes, but a resale certificate or resale number is required to claim the resale exemption. A resale number is required for purchasers not registered with the Illinois Department of Revenue as a taxpayer and is claiming the resale exemption (Ill. Admin. Code tit. 86, §§ 130.1405).	N/A	The Illinois Form ST-101 - Sales Tax Resale or Exemption Certificate can be located at https://tax.idaho.gov/wp-content/uploads/forms/EFO00149_05-24-2023.pdf	Notice of the sale or transfer of business assets must be given to the Illinois Department of Revenue and the purchaser must obtain a written statement that has the seller's name, address, date, and signature from the seller verifying that the seller is not a retailer of the purchased tangible personal property and has made no more than one (1) other sale of such tangible personal property within the last twelve (12) months. See Ill. Admin. Code tit. 86, § 130.1701 for additional information regarding the sale of business assets notice requirement.
Indiana	Yes (Ind. Code Ann. Title 6 Article 2.5)	Yes, except for sales of motor vehicles and rental property (45 IAC 2.2-1-1).	Yes, but a resale certificate is required (Indiana Code § 6-2.5-8-8).	N/A	The Indiana General Sales Tax Exemption Certificate and the Streamlined Sales and Use Tax Agreement Certificate of Exemption (only one exemption form is required) can be located at https://www.in.gov/dor/3504.htm	None
Iowa	Yes (Iowa Code Ann. Title X Chapter 423)	Yes, except for the sale of vehicles subject to registration, all-terrain vehicles, snowmobiles, off-road motorcycles, off-road utility vehicles, aircraft, or commercial or pleasure watercraft or water vessels (Iowa Code § 423.3).	Yes, but a resale certificate is required (Iowa Code § 423.45).	N/A	The Iowa Sales/Use/Exercise Tax Exemption Certificate can be located at https://tax.iowa.gov/sites/default/files/2019-08/IowaSalesTaxExemptionCertificate%2831014%29.pdf	None

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Kansas	Yes (Kan. Stat. Ann. Chapter 79 Article 36)	Yes, except for sales of motor vehicles taxed under Kan. Stat. Ann. § 79-3603(o) (Kan. Stat. Ann. § 79-3606).	Yes, but a resale certificate is required (Kan. Stat. Ann. § 79-3651).	N/A	The Kansas Resale Exemption Certificate can be located at https://www.ksrevenue.org/pdf/st28a.pdf	Department of Revenue must be notified of any changes in ownership through the sale of a business and new ownership must adhere to certain requirements pursuant to Kan. Admin. Regs. § 92-19-6A
Kentucky	Yes (Ky. Rev. Stat. Ann. Title 11 Chapter 139)	Yes	Yes, but an exemption certificate is required (Ky. Rev. Stat. §§ 139.270).	N/A	The Kentucky Resale Certificate (Form 51A105) can be located at https://revenue.ky.gov/Forms/51A105%20(1-23).pdf	Parties may use Form 51A260 - Streamlined Sales Tax Certificated of Exemption in lieu of the Kentucky Resale Certificate, which can be located at https://revenue.ky.gov/Forms/KY%20Form%2051A260%20(12-21)%20exemption%20certificate.pdf
Louisiana	Yes (Louisiana Rev. Stat. Title 47 Subtitle II Chapter 2)	Yes	Yes, but a resale certificate is required (Lou. Rev. Stat. 47:301).	N/A	Please visit the Louisiana Department of Revenue's webpage to obtain and validate a resale certificate - https://www.revenue.louisiana.gov/SalesTax/ResaleCertificate	None
Maine	Yes (Maine Rev. Stat. Ann. Title 36 Part 3 Chapter 213)	Yes, except for sales of motor vehicles, trailers, special mobile equipment (not including farm tractors and lumber harvesting vehicles or loaders), truck campers, aircraft and watercraft, unless the sale is for resale or to a corporation, partnership, trust, limited liability company(LLC), or limited liability partnership (LLP) when the seller is the owner of 50% or more of the common stock of the corporation, or the ownership interest in the partnership, trust, LLC, or LLP (Maine. Rev. Stat. Ann. §§36-213-1764).	Yes, but to qualify for a resale certificate, a retailer must have an active account with the Maine Revenue Services and report gross sales of \$3,000 or more per year.	See Maine Revue Services Bulletin No. 9 on additional information on and exclusions from the casual or infrequent sales exemption, which can be located at https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Bull910152015.pdf	Resale Certificates are issued automatically by the Maine Revenue Services office upon application for a Retailer Certificate if the applicant "indicates they expect to make \$3,000 or more in gross sales over the next year." For more information on the Resale Certificate, please refer to Maine Revenue Services' Bulletin No. 54, which can be located at https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/IB54ResaleCertificates022020.pdf	All Maine Revenue Services bulletins can be located at https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins All affidavits, applications and certificates can be located at https://www.maine.gov/revenue/taxes/sales-use-service-provider-tax/affidavits-applications-certificates

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Maryland	Yes (Md. Code Ann., Article - Tax Title 11)	<p>No, although Maryland does have an occasional sale exemption, such exemption is limited to a total price of \$1,000 or less for the tangible personal property, digital code, digital product, or taxable services being sold and the sale may not be made through a dealer or an auctioneer (Md. Tax - General Code § 11-209).</p> <p>The sale of tangible personal property and digital products included in the purchase of a business not otherwise excluded by the exemption above is subject to Maryland's sales and use tax.</p>	Yes, but a resale certificate is required (Md. Code Ann., Tax-General §11-408).	N/A	No specific resale certificate form is required or provided by Maryland, instead Maryland holds that a resale certificate is a written statement stating that the merchandise or taxable service to be purchased will be resold in a taxable sale or will be incorporated into tangible personal property or used in a service that will be taxed when it is sold. Such written statement must include (i) a signed statement that the purchase is intended for resale, (ii) the purchaser's name and address, and (iii) the purchaser's Maryland sales and use tax registration number.	Parties must report the sale of all of a business' tangible personal property using Maryland's Form 21 - Transfer, Sale or Disposal of All Tangible Personal Property, which can be located at https://dat.maryland.gov/SDAT%20Forms/PPR_Forms/2018_Form_21.pdf
Massachusetts	Yes (Mass. General Laws Part 1 Title IX Chapter 64H)	Yes, except for motor vehicles, trailers, boats, or airplanes included in the sale of a business in its entirety by an owner or sales by a manufacturer who liquidates its business and sells its machinery, equipment, and other tangible property in a number of sales over a period of time to either the same or to different purchasers (830 CMR 64H.6.1).	Yes, but a resale certificate is required.	N/A	The Massachusetts Sales Tax Resale Certificate (Form ST-4) can be located at https://www.mass.gov/files/documents/2018/01/31/dor-sales-use-form-st-4.pdf	None
Michigan	Yes (MCL Chapter 205 Act 167 of 1933)	Yes	Yes, but an exemption certificate is required.	N/A	Form 3372 - Michigan Sales and Use Tax Certificate of Exemption can be located at https://www.michigan.gov/documents/taxes/3372_216612_7.pdf	None

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Minnesota	Yes (Min. Rev. Stat. Chapter 297.A)	Yes	Yes, but an exemption certificate is required (Wash. Rev. Code §82.08.130).	For more information on isolated and occasional sales, please refer to Minnesota's Department of Revenue Fact Sheet 132, which can be located at https://www.revenue.state.mn.us/sites/default/files/2023-01/FS132.pdf	The Minnesota Form ST3 - Certificate of Exemption can be located at https://www.revenue.state.mn.us/sites/default/files/2019-07/st3.pdf	For more information regarding Minnesota's sales and use tax, please refer to the Minnesota Sales and Use Tax Business Guide, which can be located at https://www.revenue.state.mn.us/book/export/html/10021
Mississippi	Yes (Miss. Code Ann. Title 27 Chapter 65)	Yes, except sales of motor vehicles (Miss. State Tax Commission 35.IV.03.01).	Yes, but proper documentation substantiating the sale for resale exemption should be kept by the seller. Seller must maintain a copy of the invoice indicating the date, name and address of purchaser and seller, items sold, and the price paid. If the purchaser has a valid tax permit issued by Mississippi or a private ruling letter, the seller should retain a copy of such.	N/A	N/A	None

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Missouri	Yes (Mo. Rev. Stat. Chapter 144)	Yes, but isolated or occasional sales are limited to annual sales of \$3,000 or less, unless such sales are made in the partial or complete liquidation of a household, farm, or nonbusiness enterprise (Mo. Rev. Stat. §144.010.1).	Yes, but an exemption certificate is required (Mo. Rev. Stat. §144.018.1).	N/A	The Missouri Sales and Use Tax Exemption Certificate can be located at https://dor.mo.gov/forms/149.pdf	Nonbusiness enterprise is defined as any activity engaged in by a person that is not part of the person's business. See Mo. Rev. Stat. § 144.150 for additional sale of business requirements. See the Missouri Department of Revenue's webpage for additional information on the state's sales/use tax at https://dor.mo.gov/taxation/business/tax-types/sales-use/#sales Additionally, all tax forms and manuals can be located at https://dor.mo.gov/forms/?formName=&category=21&year=99
Montana	No	N/A	N/A	N/A	The Montana Business Registry Resale Certificate can be located at https://mtrevenue.gov/publications/montana-business-registry-resale-certification-from-resale/	Resale certificates are available for Montana businesses to provide to out-of-state vendors (sellers) as proof they are registered to do business in Montana.
Nebraska	Yes (Nebraska Rev. Stat. Chapter 77)	Yes, which specifically includes the sale of a business to a single purchaser, excluding motor vehicles, semitrailers, or trailers, but an exemption certificate is required (316 Neb. Admin. Code § 1-014.01).	Yes, but a resale certificate is required (316 Neb. Admin. Code § 1-013).	The Nebraska Resale or Exemption Certificate - http://www.revenue.nebraska.gov/tax/current/fill-in/f_13.pdf	The Nebraska Resale or Exemption Certificate can be located at http://www.revenue.nebraska.gov/tax/current/fill-in/f_13.pdf	See Neb. Rev. Stat. Ann § 77-2707 and 316 Neb. Admin. Code § 1-073 requirements for discontinuing a business, including notifying the Nebraska Department of Revenue and successor liability
Nevada	Yes (Nevada Revised Statutes Title Chapter 372)	Yes	Yes, but a resale certificate is required (NRS §372.050).	N/A	The Nevada Resale Certificate can be located at https://tax.nv.gov/uploadedFiles/taxnvqov/Content/Forms/Resale_Certificate.pdf	None
New Hampshire	No	N/A	N/A	N/A	N/A	N/A

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New Jersey	Yes (New Jersey Revised Statutes Title 54)	Yes, except as to sales of motor vehicles and boats or vessels registered or subject to registration under the New Jersey Boat Act of 1962 (NJ. Stat. 54:32B-8.6).	Yes, but a resale certificate is required.	<p>The Form ST-4 Exempt Use Certificate can be located at https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st4.pdf</p>	<p>For in state sellers, use Form ST-3 Resale Certificate, which can be located at https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st3.pdf</p> <p>For out of state sellers, use Form ST-3NR Resale Certificate for Non-New Jersey Sellers, which can be located at https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st3nr.pdf</p>	<p>Parties may use the Streamlined Sales Tax Certificate of Exemption in lieu of Form ST-3 Resale Certificate, which can be located at https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st_sst.pdf</p> <p>For additional information regarding sales tax exemptions, please see the New Jersey Division of Taxation - Sales Tax Exemption Administration - Tax Topic Bulletin S&U-6, which can be located at https://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf</p>
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New Mexico	No, but the state does have a Gross Receipts Tax on persons engaged in business within New Mexico which resembles a sales tax.	Yes	Yes, but a non-taxable transaction certificate is required.	N/A	<p>Apply for a Type 2 Non-Taxable Transaction Certificate (NTTC) with the New Mexico Taxation & Revenue Department. Please visit their website for more information on NTTCs at https://www.tax.newmexico.gov/businesses/non-taxable-transaction-certificates-nttc/</p> <p>Alternative evidence to support an exemption may be presented in lieu of a NTTC. Alternative evidence includes:</p> <p>(1) invoices or contracts that identify the nature of the transaction;</p> <p>(2) documentation as to the purchaser's use or disposition of the property or service;</p> <p>(3) statement from the purchaser indicating that the purchaser sold or intends to resell the property or service purchased, in the ordinary course of business, which shall include:</p> <p style="margin-left: 20px;">(a) the seller's name;</p> <p style="margin-left: 20px;">(b) the date of the invoice or transaction;</p> <p style="margin-left: 20px;">(c) the invoice number or a copy;</p> <p style="margin-left: 20px;">(d) a copy of the purchase order, if available;</p> <p style="margin-left: 20px;">(e) the amount of purchase; and</p> <p style="margin-left: 20px;">(f) a description of the property or service purchased or leased; or</p> <p>(4) any other evidence that demonstrates entitlement to the exemption.</p>	<p>For more information on NTTCs and the application process, please see FYI-204 Nontaxable Transaction Certificates, which can be located at https://klvg4oyd4i.execute-api.us-west-2.amazonaws.com/prod/PublicFiles/34821a9573ca43e7b06dfad20f5183fd/7190d42f-be13-4c35-9668-4556327b6731/FYI-204.pdf</p>
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New York	Yes (New York Consolidated Laws Article 28)	<p>No, a bulk sale of business assets constitutes a purchase at retail and is subject to the New York's sales tax. Seller must complete Form 131 - Seller's Report on Sales Tax Due on a Casual Sale, which can be located at https://www.tax.ny.gov/pdf/current_forms/st/st131.pdf.</p> <p>Casual sales by a seller from their residence are exempt from sales tax if such sales do not exceed \$600 in the calendar year.</p>	Yes, but a resale certificate is required.	N/A	The New York Form 120 - Resale Certificate can be located at https://www.tax.ny.gov/pdf/current_forms/st/st120_fill_in.pdf	<p>Parties must notify the New York State Department of Taxation and Finance of any sale, transfer, or assignment in bulk of seller's business assets by completing AU-196.10 - Notification of Sale, Transfer, or Assignment in Bulk, which can be located at https://www.tax.ny.gov/pdf/current_forms/st/au196_10.pdf</p> <p>For more information on causal sales, please see the New York State Department of Taxation and Finance Tax Bulletin ST-807 (TB-ST-807), which can be located at https://www.tax.ny.gov/pubs_and_bulls/tg_bulletins/st/sales_from_your_home.htm</p>
North Carolina	Yes (N.C. Gen. Stat. Chapter 105 Article 5)	Yes	Yes, but a resale certificate is required (N.C. Gen. Stat. § 105-164.28).	N/A	<p>The North Carolina Form E-595E, Streamlined Sales and Use Tax Certificate of Exemption can be located at https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-forms-and-certificates/exemption-certificates/form-e-595e-streamlined-sales-and-use-tax-certificate-exemption</p>	<p>Parties may also use the Uniform Sales & Use Tax Certificate-Multijurisdiction in lieu of Form E-595E, which can be located at https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-forms-and-certificates/exemption-certificates/uniform-sales-use-tax-certificate-multijurisdiction</p>

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North Dakota	Yes (N.D. Cen. Code. Title 57 Chapter 57-39.2)	Yes	Yes, but a certificate of resale is required (N.D. Cen. Code. § 57-39.2-10).	N/A	<p>The North Dakota Certificate of Resale can be located at https://www.tax.nd.gov/sites/www/files/documents/forms/business/sales-use/resale-cert1.pdf</p>	<p>For additional information on exemptions to North Dakota's sales tax, please see North Dakota Office of State Tax Commissioner's Guideline - Sales Tax: Exemptions, which can be located at https://www.tax.nd.gov/sites/www/files/documents/guidelines/business/sales-use/guideline-exemptions.pdf</p> <p>Please visit the North Dakota Office of State Tax Commissioner's webpage for copies of all sales tax exemption forms, which can be located at https://www.tax.nd.gov/forms</p>
Ohio	Yes (ORC Ann. Title 57 Chapter 5739)	Yes, except for the sales of motor vehicles, watercraft or outboard motors required to be titled, watercraft documented with the U.S. coast guard, snowmobiles, and all-purpose vehicles (ORC Ann. § 5739.02).	Yes, but a resale certificate is required (Ohio Rev. Code Ann. § 5739.03).	N/A	<p>Ohio Exemption Certificate - Streamlined Sales Tax Certificate of Exemption can be located at https://tax.ohio.gov/static/forms/sales_and_use/exemption_certificates/st-stec-sst-fi.pdf</p>	<p>Ohio also recognizes a Multistate Tax Commission Uniform Sales and Use Tax Certificate, which can be located at https://www.mtc.gov/resources/uniform-sales-use-tax-exemption-certificate/</p> <p>All tax forms and exemption certificates can be located on the Ohio Department of Taxation's webpage https://tax.ohio.gov/business/get-a-form/tax-forms</p>

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Oklahoma	Yes (OAC Title 710 Chapter 65)	No, except in connection with reorganizations, transfer of assets to a subsidiary company, dissolution of a business to its owners, or in organization of a business by the owners.	Yes, but a resale certificate is required (68 Okl. St. § 1365).	N/A	<p>The Streamlined Sales Tax Certificate of Exemption can be located at https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/streamlined-sales-tax/F0003ExemptionCertificate.pdf</p> <p>In lieu of a resale certificate, a seller may obtain the following when claiming a sale for resale exemption:</p> <p>(1) A copy of the purchaser's sales tax permit, or if unavailable, the purchaser's name, address, sales tax permit number, and its date of expiration;</p> <p>(2) A statement that the articles purchased are purchased for resale;</p> <p>(3) The signature of the purchaser or a person authorized to legally bind the purchaser;</p> <p>(4) Certification on the face of the invoice, bill or sales slip or by a separate document, that says the purchaser is engaged in reselling the articles purchased; and</p> <p>(5) In cases where purchases are made on regular basis, and the certification indicates that all purchases are for resale, then subsequent purchases may be made without further certification until the expiration date of the permit.</p>	<p>For additional information of sales tax exemptions in Oklahoma, please see Oklahoma's Tax Commission's publication Oklahoma Sales Tax Vendor Responsibilities Exempt Sales, which can be located at https://oklahoma.gov/content/dam/ok/en/tax/documents/forms/businesses/general/Publication-D.pdf</p> <p>All tax forms and exemption certificates can be located at https://oklahoma.gov/tax/forms.html</p>
Oregon	No	N/A	N/A	N/A	<p>The Oregon Business Registry - Resale Certificate can be located at https://www.oregon.gov/DOOR/forms/FormsPubs/or-business-registry-resale-cert_800-002.pdf</p>	<p>Resale certificates are available for Oregon businesses to provide to out-of-state seller(s) as proof they are registered to do business in Oregon.</p>

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Pennsylvania	Yes (Title 72 Pa. Stat. Chapter 5)	Yes, except for inventory and sales of motor vehicles, trailers and semitrailers, motor boats, aircraft or other similar property required to be registered or licensed (72 Pa. Stat. Ann. § 7204).	Yes, except for sale of malt or brewed beverages or liquor to a person who is a retail dispenser or a holder of a retail liquor license under The Liquor Code, but an exemption certificate is required (61 Pa. Code § 32.2).	N/A	The Pennsylvania Exemption Certificate can be located at https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-1220.pdf	All forms and exemption certificates can be located on the Pennsylvania Department of Revenue's webpage located at https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Pages/default.aspx
Rhode Island	Yes (R.I. Gen. Laws Title 44 Chapter 18)	Yes, except sales for motor vehicles made by a licensed motor vehicle dealer or an auctioneer at an auction sale or business equipment sold by a retailer.	Yes, but a resale certificate is required.	N/A	<p>The Rhode Island Resale Certificate can be located at http://www.tax.ri.gov/forms/1997/excise/resale.pdf</p> <p>Wholesalers should use the Rhode Island Wholesaler's Resale Certificate, which can be located at https://tax.ri.gov/sites/g/files/xkqbur541/files/forms/2021/Excise/Sales-%26-Use/Resale-Cert-%28Wholesaler%29.pdf</p> <p>Parties may use the Streamlined Sales Tax Certificate of Exemption in lieu of the Rhode Island Resale Certificate, which can be located at https://tax.ri.gov/sites/g/files/xkqbur541/files/2021-09/exemption-certificate.pdf</p>	<p>Please visit the Rhode Island Department of State's webpage for all sales tax regulations in effect regarding casual sales and sales for resale (subchapter 70), which can be located at https://rules.sos.ri.gov/organizations/chapter/280-20</p> <p>All tax forms and exemption certificates can be located on the State of Rhode Island, Division of Taxation, Department of Revenue's webpage at https://tax.ri.gov/forms/business-tax-forms/sales-excise-forms</p>
South Carolina	Yes (S.C. Code Regs. Chapter 117 Article 11)	Yes	Yes, but a resale certificate is required.	N/A	The South Carolina Department of Revenue Form ST-8A Resale Certificate can be located at https://dor.sc.gov/forms-site/Forms/ST8A.pdf	All forms and exemption certificates can be located on the South Carolina Department of Revenue's webpage located at https://dor.sc.gov/tax/sales/forms

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South Dakota	Yes (S.D. Codified Laws Title 10 Chapter 45)	Yes	Yes, but an exemption certificate is required (S.D. Codified Laws § 10-45-61)	N/A	The South Dakota Exemption Certificate can be located at https://dorresources.sd.gov/f/2040	For more information on South Dakota's sales and use tax and tax exemptions, please visit the South Dakota Department of Revenue's webpage at https://dor.sd.gov/businesses/taxes/sales-use-tax
Tennessee	Yes (Tenn. Code Ann. Title 67 Chapter 6)	Yes	Yes, except a sale of tangible personal property or computer software to a dealer for use in the business of selling services, but a resale certificate is required (TN Code § 67-6-409).	N/A	A Certificate of Resale is provided to a business when it registers for a sales & use tax account with the Tennessee Department of Revenue.	For more information on Tennessee's sales and use tax and tax exemptions, please refer to the Tennessee Department of Revenue's Sales and Use Tax Manual, which can be located at https://www.tn.gov/content/dam/tn/revenue/documents/taxguides/salesanduse.pdf
Texas	Yes (Tex. Tax Code Title 2 Subtitle E)	Yes, specifically including the sale of the entire operating assets of a business or of a separate division, branch, or identifiable segment of a business (Tex. Tax Code §§ 151.304).	Yes, but a resale certificate is required (Tex. Tax Code §§ 151.151).	N/A	The Texas Sales and Use Tax Resale Certificate can be located at https://comptroller.texas.gov/forms/01-339.pdf	All forms and exemption certificates (including certain Spanish versions) can be located on the Texas Comptroller's webpage located at https://comptroller.texas.gov/taxes/sales/forms/index.php
Utah	Yes (Utah Code Ann. Title 59 Chapter 12)	Yes, except for the sale of vehicles or vessels required to be titled or registered (Utah Code Ann. §59-12-104).	Yes, but an exemption certificate is required (Code Ann. § 59-12-106).	N/A	The Utah State Tax Commission Exemption Certificate can be located at https://tax.utah.gov/forms/current/tc-721.pdf	Seller must notify the Utah State Tax Commission of the sale of a business. For additional information of Utah's sales and use tax, please see the Utah State Tax Commission Publication 25 - Sales and Use Tax General Information, which can be located at https://tax.utah.gov/forms/pubs/pub-25.pdf

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Vermont	Yes (32 V.S.A. Title 32 Subtitle 2 Chapter 233)	Yes (32 V.S.A. § 9741).	Yes, but an exemption certificate is required (32 V.S.A. § 9745).	N/A	<p>The Form S-3 Vermont Sales Tax Exemption Certificate for Purchases for Resale can be located at https://tax.vermont.gov/sites/tax/files/documents/S-3.pdf</p>	<p>All forms and exemption certificates can be located on the Vermont Department of Tax's webpage located at https://tax.vermont.gov/business/sales-and-use-tax/forms</p> <p>Parties may use the Streamlined Sales Tax Certificate of Exemption in lieu of the Form S-3, which can be located at https://tax.vermont.gov/sites/tax/files/documents/F0003-2021.pdf</p>
Virginia	Yes (Va. Code Title 58.1 Subtitle 1 Chapter 6)	Yes, which specifically includes the sale or exchange of all or substantially all the assets of any business, except sales by a registered dealer (23VAC10-210-1080).	Yes, but an exemption certificate is required (Va. Code § 58.1-623).	N/A	<p>The Virginia Sales and Use Tax Certificate of Exemption (resale exemption certificate) can be located at https://www.tax.virginia.gov/sites/default/files/taxforms/exemption-certificates/any/st-10-any.pdf</p>	<p>For a full list and applicable exemption certificates, please see the Virginia Department of Taxation's webpage at https://www.tax.virginia.gov/sales-tax-exemptions.</p>

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Washington	Yes (Wash. Rev. Code Ann. Title 82 Chapter 82.08)	No, although Washington does have an occasional and isolated sale exemption for its sales tax under Wash. Rev. Code § 82.08.0251, such exemption cannot be relied on by a purchaser who is engaged in a business activity taxable under Chapters 82.04 or 82.16 of the Revised Code of Washington. Capital assets and consumable supplies are subject to Washington's sales tax. The occasional and isolated sale exemption is applicable to the transfer of capital assets to or by a business to the extent the transfer is accomplished through an adjustment of the beneficial interest in the business, generally accomplished through stock-for-assets exchange or intra-business exchanges.	Yes, but purchaser must obtain a Resellers Permit from the Washington Department of Revenue or an exemption certificate as authorized under Washington law (Wash. Rev. Code Ann. § 82.08.130).	N/A	<p>For more information about Reseller Permits, please see the Washington Department of Revenue's webpage at <u>https://dor.wa.gov/find-taxes-rates/retail-sales-tax/reseller-permits</u></p> <p>For purchasers that need to be registered with the Washington Department of Revenue, the parties may use the Streamlined Sales and Use Tax Certificate of Exemption in lieu of a Reseller Permit, which can be located at <u>https://dor.wa.gov/sites/default/files/2022-02/StreamlinedSalesTxExempCert.pdf?uid=649351c05c896</u></p> <p>For purchasers that do not need to be registered with the Washington Department of Revenue, the parties may use the Uniform Sales & Use Tax Certificate-Multijurisdiction in lieu of a Reseller Permit, which can be located at <u>https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-forms-and-certificates/exemption-certificates/uniform-sales-use-tax-certificate-multijurisdiction</u></p>	<p>For more information on the tax consequences of selling a business, please see the Washington Department of Revenue's webpage at <u>https://dor.wa.gov/forms-publications/publications-subject/tax-topics/selling-your-business</u></p> <p>and</p> <p>https://dor.wa.gov/forms-publications/publications-subject/tax-topics/buying-assets-business</p> <p>Parties must provide the Washington Department of Revenue notice of the sale of the business and file a Successorship Notice, which can be located at <u>https://dor.wa.gov/sites/default/files/2022-03/27-0006.pdf?uid=649351c05da1e</u></p>
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West Virginia	Yes (WV Code Chapter 11 Article 15)	Yes (WV Code § 11-15-9).	Yes, except sales of gasoline and special fuel by distributors and importers, but an exemption certificate is required (WV Code § 11-15-9).	N/A	<p>The Streamlined Sales and Use Tax Certificate of Exemption can be located at <u>https://tax.wv.gov/Documents/SST/f0003.pdf</u></p>	<p>For more information on tax exemptions, please see West Virginia Tax Division publication TSD 300 - Sales and Use Tax Exemptions, which can be located at <u>https://tax.wv.gov/Documents/TSD/tsd300.pdf</u></p> <p>For more information on West Virginia's sales and use tax, please see West Virginia Tax Division's webpage at <u>https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx</u></p>
Wisconsin	Yes (Wis. Admin. Code Tax Chapter 11)	Yes, Wisconsin has a specific statute for the occasional sales exemption for the sale of a business or business assets, which excludes sales of motor vehicles, boats, snowmobiles, and recreational vehicles (Wis. Admin. Code Tax § 11.34).	Yes, but an exemption certificate is required or the following information is obtained within 90 days of the sale (Wis. Admin. Code Tax 11.14): (1) Name and business address of the purchaser; (2) The purchaser's state tax identification number and state of issue (if the purchaser does not have a state tax identification number then the purchaser's federal employer identification number or if the purchaser does not have a federal employer identification number then the purchaser's personal driver's license number and state of issue); (3) The purchaser's type of business; and (4) The reason for the claimed exemption.	N/A	<p>Wisconsin allows the use of various exemption certificates when claiming the sale for resale exemption.</p> <p>Form S-211, Wisconsin Sales and Use Tax Exemption Certificate can be located at <u>https://www.revenue.wi.gov/DORForms/s-211f.pdf</u></p> <p>Form S-211E, Electronic Wisconsin Sales and Use Tax Exemption Certificate (online form) can be completed at <u>https://www.revenue.wi.gov/Pages/SalesAndUse/ExemptionCertificate.aspx</u></p> <p>Form S-211-SST, Wisconsin Streamlined Sales and Use Tax Exemption Certificate can be located at <u>https://www.revenue.wi.gov/DORForms/exemptcertf.pdf</u></p>	<p>For more information on tax exemptions, please see Wisconsin Department of Revenue's webpage regarding Sales and Use Tax Exemptions at <u>https://www.revenue.wi.gov/Pages/FAQS/pcs-s-exempt.aspx#s2</u></p> <p>For more information on Wisconsin's sales and use tax, please see Wisconsin Department of Revenue Publication 201 - Wisconsin Sales and Use Tax Information, which can be located at <u>https://www.revenue.wi.gov/DOR%20Publications/pb201.pdf</u></p>

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Wyoming	Yes (Wyo. Stat. Ann. Title 39 Chapter 15)	No, although Wyoming does have an occasional sale exemption, such exemption is only applicable to occasional sales made by religious or charitable organizations for fund raising purposes and not in the ordinary course of business (W. S. 39-15-105).	Yes, excluding sales of controlled substances which are not sold pursuant to a written prescription of or through a licensed practitioner, but an exemption certificate is required (011-2 Wyo. Code R. § 2-7).	N/A	The Streamlined Sales and Use Tax (SSTP) Exemption Certificate can be located at https://revenue.wyo.gov/divisions/excise-tax/excise-tax-forms	N/A