### Purchases by Weight Control Services

<table>
<thead>
<tr>
<th>Description</th>
<th>Taxability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational materials, posters, literature</td>
<td>Taxable</td>
</tr>
<tr>
<td>Office supplies such as paper, pens, pencils, labels, etc</td>
<td>Taxable</td>
</tr>
<tr>
<td>Furniture and fixtures, including but not limited to: desks, lamps, tables, chairs, shelving, plants, planters, artwork, signs</td>
<td>Taxable</td>
</tr>
<tr>
<td>Laptop and desktop computers, copiers, printers, fax machines, calculators and other similar equipment</td>
<td>Taxable</td>
</tr>
<tr>
<td>Items purchased for resale including but not limited to: food, cookbooks, scales, measuring cups and spoons, calorie counters, exercise mats, etc</td>
<td>Exempt</td>
</tr>
<tr>
<td>Software and software upgrades and labor services to modify, alter, update or maintain software</td>
<td>Taxable</td>
</tr>
<tr>
<td>Customized software, software upgrades and labor services to modify, alter, update or maintain customized software - &quot;customized&quot; software = software developed for a single end user</td>
<td>Exempt</td>
</tr>
<tr>
<td>Newspaper and magazine subscriptions</td>
<td>Taxable</td>
</tr>
<tr>
<td>Lease or rental of any tangible personal property - copier, fax, vehicle</td>
<td>Taxable</td>
</tr>
<tr>
<td>Advertising in newspapers, radio, television, etc.</td>
<td>Exempt</td>
</tr>
<tr>
<td>Security cameras and other security equipment</td>
<td>Taxable</td>
</tr>
<tr>
<td>Promotional items distributed free of charge including but not limited to: calendars, mugs and items of clothing</td>
<td>Taxable</td>
</tr>
<tr>
<td>Promotional items purchased for resale (tax collected and remitted upon sale by the weight control service)</td>
<td>Exempt</td>
</tr>
<tr>
<td>Freight or delivery charges on items purchased to resell or rent.</td>
<td>Exempt</td>
</tr>
<tr>
<td>Freight or delivery charges, billed by the vendor, on purchases subject to sales/use tax.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Plumbing and other repair services</td>
<td>Taxable</td>
</tr>
<tr>
<td>Complimentary bottled water, soft drinks, coffee, creamer, sugar, cups and str sticks, balloons, stickers, pens and candy</td>
<td>Taxable</td>
</tr>
<tr>
<td>Pest control materials and supplies</td>
<td>Taxable</td>
</tr>
<tr>
<td>Janitorial supplies such as vacuums, carpet cleaners, rags, toiletries, etc.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Trash removal, shredding services, cleaning services, plant watering and care</td>
<td>Exempt</td>
</tr>
<tr>
<td>Utilities including but not limited to electricity, gas and water</td>
<td>Taxable</td>
</tr>
<tr>
<td>Repair and remodeling labor services to commercial real estate</td>
<td>Taxable</td>
</tr>
<tr>
<td>Labor services on original construction of new building or facility</td>
<td>Exempt</td>
</tr>
<tr>
<td>Parts and labor services of repairing, altering or maintaining tangible personal property, such as computers, printers, copiers, security equipment, etc.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Warranty or service agreements for tangible personal property such as computers, printers, copiers, security equipment, etc.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Professional services such as legal or accounting services</td>
<td>Exempt</td>
</tr>
<tr>
<td>Telephone answering services</td>
<td>Taxable</td>
</tr>
<tr>
<td>Tangible property to be given away or donated.</td>
<td>Exempt</td>
</tr>
<tr>
<td>Printed materials production and distribution (such as direct mail items).</td>
<td>Taxable</td>
</tr>
</tbody>
</table>

### Sales by Weight Control Services

<table>
<thead>
<tr>
<th>Description</th>
<th>Taxability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of tangible personal property including but not limited to food, calorie counters, scales, measuring cups and spoons, cookbooks, etc.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Individual registration and weekly meeting fees that include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, recreation or athletic purposes.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Individual registration and weekly meeting fees that <strong>do not</strong> include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.</td>
<td>Exempt</td>
</tr>
<tr>
<td>Vitamins and dietary supplements</td>
<td>Taxable</td>
</tr>
<tr>
<td>Group membership fees that include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.</td>
<td>Taxable</td>
</tr>
<tr>
<td>Group membership fees that <strong>do not</strong> include membership to clubs, organizations or businesses which entitle that member to the use of facilities for health, fitness, exercise, recreation or athletic purposes.</td>
<td>Exempt</td>
</tr>
</tbody>
</table>

*Note: Donations to exempt entities are not taxable after April 2007.*