

Items that would be subject to sales tax for the first time under SB 76:

- Clothing and footwear over \$50 per item
- Food, except items on the WIC Program food list
- Candy and gum
- Soft drinks, except beverages with 25% or more natural fruit juice
- Liquor or malt beverages purchased from a retailer
- Nonprescription drugs
- Dry cleaning
- Newspapers and magazines
- Admissions to sporting and performing arts events (except schools)
- Caskets and burial vaults
- Flags
- Textbooks
- Horses
- Memorials
- Film rentals for commercial exhibition
- Metal bullion and coins purchased for investment
- Resale (items resold to someone by the original purchaser)
- Advertising
- Personal care services
- Funeral parlor, crematory and death care services
- Truck and air transportation
- Legal fees, except criminal or family law
- Architectural, engineering and related services
- Accounting, auditing and book keeping services
- Basic television service
- Veterinary fees
- Finance and insurance services
- Waste management and remediation

Items already taxed that will continue to be taxed:

- Telecommunications devices and services
- Lawn care
- Self-storage rentals
- Disinfecting and pest control
- Building maintenance and cleaning services
- Employment agency services
- Lobbying
- Secretarial and editing services