

	Overview of Tax Collection Responsibilities					ChronoTrack Items		
State	Tax on Race Charge (Admission)?	Tax on Merchandise?	Tax on Memberships?	Non-Profit Sales of Taxable Items (Merchandise & Memberships Only)?	Tax on Race Charge & Tickets (Admissions) (Non-Profits)	ChronoTrack to Collect on Your Behalf (Marketplace State)?	Tax on Processing Fees	Non-Profit Taxability (*+) Notable Exceptions to Taxability Note: Details and qualification of exemption are covered in the exemption forms in the RunSignup system on the sales tax setup dashboard pages
AK - Alaska	No	No	No	NA	No	No	No	N/A
AL - Alabama	Yes	Yes	No	Taxable	Yes	Yes	No	N/A
AR - Arkansas	Yes	Yes	Yes	Taxable+	Yes+	Yes	No	Sales of TPP are exempt if the nonprofit does not compete with sales by for-profit businesses. A sales does not compete with a for-profit business if: (1) the nonprofit conducts the sale; (2) the nonprofit receives all proceeds from the transaction; and (3) the transaction is not a continuing one and is held not more than three times a year. Note: It is unclear whether the three times a year rule applies to individual sales or events for which the sales relate.
AZ - Arizona	Yes	Yes	Yes	Exempt	No	Yes	Yes	N/A
CA - California	No	Yes	No	Taxable	No	Yes	No	N/A
CO - Colorado	No	Yes	No	Taxable+	No	Yes	No	Sales are exempt if they qualify as occasional sales; sales where the purchase price exceeds the fair market value of the goods purchased are exempt only with respect to the amount above FMV; sales by certain school-related entities and organizations.
CT - Connecticut	No	Yes	Yes	Taxable*	No	Yes	Yes	Sales are exempt only if they are made at "bazaars, fairs, picnics, tag sales or similar events to the extent of five such events of a day's duration held during any calendar year."
- District of Colum	Yes	Yes	No	Taxable	No	Yes	No	N/A
DE - Delaware	No	No	No	NA	NA	No	No	N/A
FL - Florida	Yes	Yes	No	Taxable	No	No	No	Exempt for Admissions (race & tickets)
GA - Georgia	No	Yes	No	Taxable+	No#	No	No	Sales by religious institutions are exempt.
HI - Hawaii	Yes	Yes	Yes	Exempt	No	(beginning 1/1/20	Yes	N/A
IA - Iowa	Yes	Yes	Yes	Exempt	No	Yes	No	N/A
ID - Idaho	Yes	Yes	No	Taxable	No	Yes	No	N/A
IL - Illinois	No	Yes	No	Exempt	No	(beginning 1/1/20	No	N/A
IN - Indiana	No	Yes	No	Taxable*	No	Yes	No	Sales are exempt if a nonprofit makes sales for no more than 30 days in a calendar year.
KS - Kansas	Yes	Yes	No	Taxable	Yes+	No	No	N/A
KY - Kentucky	Yes	Yes	Yes	Exempt	No	Yes	No	N/A

LA - Louisiana	Yes	Yes	Yes	Taxable+	No	No	No	Sales by nonprofits at sponsored events are not taxable. Note, however, that the plain language of the statute limits this exemption to sales made at events, not for or related to events. Admissions are not taxable to nonprofits.
MA - Massachusetts	No	Yes	No	Taxable*	No	Yes	No	Sales are exempt if they qualify as casual or isolated sales (i.e., the nonprofit makes sales on only two days of the calendar year).
MD - Maryland	No	Yes	No	Taxable+	No	Yes	No	Sales by 501(c)3 organizations are exempt on sales only for the part of the sales price that qualifies for a federal charitable contribution deduction.
ME - Maine	No	Yes	No	Taxable+	No	Yes	No	Sales by nonprofits are exempt if considered casual sales. If a nonprofit makes sales on a continuing basis, or holds itself out to the public as a seller, the sale is not exempt. Note that if the nonprofit is registered as a seller, none of its sales are exempt.
MI - Michigan	No	Yes	No	Taxable	No	No	No	N/A
MN - Minnesota	No*	Yes	No	Taxable*	No	Yes	No	Sales are exempt if the fundraising event for which the sales are made lasts no more than 24 days.
MO - Missouri	Yes	Yes	No	Exempt	No	No	No	N/A
MS - Mississippi	Yes	Yes	No	Taxable	No	No	No	N/A
MT - Montana	No	No	No	NA	No	No	No	N/A
NC - North Carolina	No	Yes	No	Taxable	No	Starting 1/1/2020	No	N/A
ND - North Dakota	Yes	Yes	Yes	Exempt	No	Yes	No	N/A
NE - Nebraska	No	Yes	No	Exempt	No	Yes	No	N/A
NH - New Hampshire	No	No	No	NA	No	No	No	N/A
NJ - New Jersey	No	Yes	No	Exempt	No	Yes	No	Sales by nonprofit-operated stores or shops are not exempt.
NM - New Mexico	Yes	Yes	Yes	Exempt	No	Yes	Yes	N/A
NV - Nevada	No	Yes	No	Exempt	No	Yes	No	N/A
NY - New York	No	Yes	Yes	Taxable+	No	Yes	No	Sales are taxable when made by (1) any shop or store operated by an exempt organization, and (2) exempt organizations "with a degree of regularity, frequency, and continuity by remote means" (including over the internet). Admissions are not taxable to nonprofits.
OH - Ohio	No	Yes	No	Taxable*	No	Yes	Yes	Sales are exempt only if the number of days on which TPP or services are sold for no more than 6 days in a calendar year. The 6-day rule does not apply to sales by sales made "by student clubs and other groups of students of a primary or secondary school, or a parent-teacher association, booster group, or similar organization that raises money to support or fund curricular or extracurricular activities of a primary or secondary school."

OK - Oklahoma	Yes	Yes	Yes	Exempt	No	Yes	No	Sales by specific organizations, such as religious organization and 4-H clubs, may be exempt.
OR - Oregon	No	No	No	NA	No	No	No	N/A
PA - Pennsylvania	No	Yes	No	Taxable	No	Yes	No	N/A
RI - Rhode Island	No	Yes	No	Taxable+	Yes+	Yes	No	Sales of clothing designed for athletic activity or protective purposes. Rhode Island does not impose tax on admissions specifically, but does impose tax on any cover charge, ticket price or other charge made in connection with the furnishing, preparing, or serving for a consideration of food, meals, or drinks.
SC - South Carolina	No	Yes	No	Exempt	No	Yes	Yes	N/A
SD - South Dakota	No	Yes	No	Taxable	No	Yes	Yes	N/A
TN - Tennessee	No	Yes	No	Taxable	No	No	No	N/A
TX - Texas	No	Yes	Yes	Taxable	No	Yes	Yes	N/A
UT - Utah	Yes	Yes	No	Exempt	No	Yes	Yes	N/A
VA - Virginia	No	Yes	No	Taxable	No	Yes	No	N/A
VT - Vermont	Yes	Yes	No	Taxable+	No+	Yes	No	Sales are exempt if the nonprofit made no more than \$20,000 in sales during the previous calendar year.
WA - Washington	No	Yes	No	Taxable	No	Yes	No	N/A
WI - Wisconsin	Yes	Yes	Yes	Taxable+	No	Yes	No	Sales qualifying as occasional sales are exempt.
WV - West Virginia	Yes	Yes	No	Taxable*	No+	Yes	Yes	Sales are exempt only if the nonprofit makes sales related to six or less events in a calendar year.
WY - Wyoming	Yes	Yes	Yes	Taxable+	No+	Yes	No	Sales that are "occasional sales" for "fundraising purposes" and "not in the course of any regular business" are exempt from tax. "Regular business" means the "habitual or regular activity of the organization excluding any incidental or occasional operation."
<b>New Non-Profit Notes:</b>								
Asterisk (*) provide a limited exemption based on a day-count								
Plus (+) provide a limited exemption either different from or in addition to an exemption based on day-count								
No# for GA, new law making races non taxable goes into effect ~ 11/20 - 12/1								