

New Standard Definition	Existing Def	Taxable	Non-Taxable	Code Reference	By Definition or code		Existing Code Definition	Defined?	Taxable	Non-Taxable	Code Reference	By Definition or code	Comment	Code change needed	Source of definition changes
(1) Agricultural Producer	N	Y	Y	3-9-3-2(A)13 3-9-3-2(A)14 3-9-4-3(H)	Code		N/A	N	Y	Y	3-9-3-2(A)13 3-9-3-2(A)14 3-9-4-3(H)	Code	The definition clarifies the limitation on the exemption. Detail definition of livestock vs pet. Add reference to Agricultural producers in code. Add for clarity of historic application and modify exemption code to add "agriculture producer" in section 3-9-3-2(A)13 and 3-9-3-2(A)14.	Y Add new definition and add language to Exemption	Add definition for clarity of historic application and modify exemptions. The exemption is limited to agricultural producers this definition spells out an agricultural producer does not include pets or casual sales.
(2) Aircraft	N	Y		3-9-3-1	Code		N/A	N	Y		3-9-3-1	Code	Taxable as TPP	N	Do not add, leave as is
(3) Aircraft Part	N	Y		3-9-3-1	Code		N/A	N	Y		3-9-3-1	Code	Taxable as TPP	N	Do not add, leave as is
(4) Aircraft Simulator	N	Y		3-9-3-1	Code		N/A	N	Y		3-9-3-1	Code	Taxable as TPP	N	Do not add, leave as is
(5) Aircraft Simulator Part	N	Y		3-9-3-1	Code		N/A	N	Y		3-9-3-1	Code	Taxable as TPP	N	Do not add, leave as is
(6) Airline Company	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(7) Auction	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(8) AUTOMOTIVE VEHICLE	Y	Y	Y	3-9-3-1(F) 3-9-3-2(A)1	Def/Code		AUTOMOTIVE VEHICLE	Y	Y	Y	3-9-3-1(F) 3-9-3-2(A)1.	Def/Code	Change definition.	Y	Change Definition for consistency
(9) BUSINESS	Y	N/A	N/A	N/A	N/A		BUSINESS	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(10) Candy	N		Y	3-9-3-5	N/A		N/A	N		Y	3-9-3-2-17 3-9-3-2-18	Code		N	Do not add, leave as is
(11) Carrier Access Services	N	Y		3-9-3-1(B)	Def/Code		N/A	N	Y		3-9-3-1(B)	Def/Code	Add carrier access service definition ; when referencing telecommunications, all charges broken out are taxable.	Y	Add definition for clarity of historic application
(12) CHARITABLE ORGANIZATION	Y	Y	Y	3-9-3-2(A)19	Def/Code		CHARITABLE ORGANIZATION	Y	Y	Y	3-9-3-2(A)19	Def/Code	Change to definition which does not change interpretation; no other changes	Y	Change Definition for consistency
(13) “City” or “Town”	N	N/A	N/A	N/A	Def		N/A	N	N/A	N/A	N/A	Def	General definition	Y	Add definition for clarity of historic application
CITY TREASURER	Y	N/A	N/A	N/A	Def		CITY TREASURER	Y	N/A	N/A	N/A	Def	General definition	N	Do not add, leave as is
(14) Coins	N	Y	Y	N/A	N/A		N/A	N	Y	Y	N/A	N/A	City of Littleton does not address coins in the code. Not in the definitions or the exemption code. As such it can be assumed as tangible personal property it is taxable. If any coin or currency is exchanged in the open market at the current exchange rate, then the transaction is not subject to sales tax. If coins, however, are commemorative or otherwise, and the coins, although legal tender in the issuing country and also acceptable as legal tender in other countries, are purchased at rates not reflecting actual currency value (as for numismatic or coin collecting purposes or where the previous metal content of the coins determine their value), then the transaction is the sale of tangible personal property and is subject to sales tax.	Y	Add definition for clarity of historic application

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(15) Coin Operated Device	N	Y		3-9-3-1(A)	Code		N/A	N	Y		3-9-3-1(A)	Code	City of Littleton does not address coin operated devices in the code. Not in the definitions or the exemption code. As such it can me assumed as tangible personal property purchased through coin operated devices are taxable.	Y	Add definition for clarity of historic application
(16) Collection Costs	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(17) Commercial Packaging Materials	N	Y	Y	3-9-3-2(B)1	N/A		N/A	N	Y	Y	3-9-3-2(B)1	N/A	Replace the Exempt Commercial Packaging definition.	Y	Add new definition and remove Exempt Commercial Packaging definition
(18) Commercial Shipping Materials	N	Y	Y	3-9-3-2(B)2	N/A		N/A	N	Y	Y	3-9-3-2(B)2	N/A	Replace the Exempt Commercial Packaging definition.	Y	Add new definition and remove Exempt Commercial Packaging definition
(19) Community Organization	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(20) Construction Equipment	N	Y		3-9-4-4(D),(E) & (H)	Code		N/A	N	Y		3-9-4-4(D),(E) & (H)	Code	New definition. Term used in code 4 times. Already taxable per 3-9-4-4.	Y	Add definition for clarity of historic application
(21) CONSTRUCTION MATERIALS	Y	Y	Y	3-9-4-4(B) &(C) 3-9-3-2(A) 16	Def/Code		CONSTRUCTION MATERIALS	Y	Y	Y	3-9-4-4(B) &(C) 3-9-3-2(A) 16.	Def/Code	Generally taxable; exempt if for a Government; exempt if purchased with a building permit. (14 ref.)	Y	Change Definition for consistency
(22) CONSUMER	Y	N/A	N/A	N/A	N/A		CONSUMER	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(23) Contract Auditor	N	N/A	N/A	3-9-6-1	Code		N/A	Y	N/A	N/A	3-9-6-1	Code	Code already indicates the City may, if it desires, contract and agree with any other body or bodies for the collection of the amount of the tax levied by this Chapter by the other body.	N	Do not add, leave as is
(24) Contractor	N	N/A	N/A	3-9-4-4(B)	N/A		N/A	Y	N/A	N/A	3-9-4-4(B)	N/A		N	Do not add, leave as is
(25) Cover Charge	N	Y		3-9-3-1(D)	Def/Code		N/A	Y	N/A		3-9-3-1(D)	Def/Code	Taxed as part of taxability of food/beverage	Y	Add definition for clarity of historic application
(26) Data Processing Equipment	N	Y		3-9-3-1	Code		N/A	N	Y		3-9-3-1	Code	Taxable as TPP	N	Do not add, leave as is
(27) Digital Product	N	Y		3-9-3-1	Code		N/A	N	Y		3-9-3-1	Code	Taxable as TPP - not in code specifically but taxable as internet subscription service.	Y	Add definition for clarity of historic application
(28) Distribution	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
N/A	Y	Y	Y	3-9-3-2(A)7	Def/Code		DRUGS DISPENSED IN ACCORDANCE WITH A PRESCRIPTION	Y	Y	Y	3-9-3-2(A)7.	Def/Code	Definition will be replaced with two new definitions - see 59 and 60 definition.	Y	Remove current definition and replace with new definition 59 and 60.
(29) Dual Residency	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	N/A	N	Do not add, leave as is
(30) Dwelling unit	N	Y		3-9-4-4(B)(C)	Code		N/A	N	Y		3-9-4-4(B)(C)	Code	Mentioned in the construction permit section of the code as a taxable occurrence.	Y	Add definition for clarity of historic application
(31) ENGAGED IN BUSINESS IN THE CITY	Y	N/A	N/A	3-9-1-4(B) 3-9-2-1 3-9-4-3(F)	Def/Code		ENGAGED IN BUSINESS IN THE CITY	Y	N/A	N/A	3-9-1-4(B) 3-9-2-1 3-9-4-3(F)	Def/Code	Licensing definition Tax Requirements Exemption of components used in manufacturing	Y	Change Definition for consistency
EXEMPT COMMERCIAL PACKAGING MATERIALS:	Y		Y	3-9-3-2	Def/Code		EXEMPT COMMERCIAL PACKAGING MATERIALS	Y		Y	3-9-3-2	Def/Code	The new definitions is split into two which align better with the code. There are a few items specifically listed that are not in the current definitions (pallets, banding material	Y	Remove current definition and replace with 17 and 18 definitions.
(32) Factory Built Housing	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(33) FARM CLOSEOUT SALE:	Y	N	Y	3-9-3-2(A)13	Def/Code		FARM CLOSEOUT SALE	Y			3-9-3-2(A)13	Def/Code	General definition	Y	Change Definition for consistency
(34) Farm Equipment	N	Y	Y	3-9-3-2(A)2 and 3	Code		N/A	N	Y	Y	3-9-3-2(A)2 and 3	Code	Code notes Farm Implements only and parts and accessories for those implements. Definition is broader in scope and appears to exempt additional items. Do not add definition.	N	Do not add, leave as is
(35) Farm Operation	N	Y		3-9-3-2 (A) 14	Code		N/A	N	Y		3-9-3-2 (A) 14	Code	General definition (see (1) Agricultural Producer)	Y	Add definition for clarity of historic application

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(36) FINANCE DIRECTOR	Y	N/A	N/A	N/A	N/A		FINANCE DIRECTOR	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(37) Food For Home Consumption	Y	Y	Y	3-9-3-5	Def/Code		FOOD	Y	Y	Y	3-9-3-5	Def/Code	Minimal wording changes which will not change the application but clarify.	Y	Change Definition for consistency
(38) Garage Sales	N	Y		3-9-3-1 (A)	Code		N/A	N	Y		3-9-3-1 (A)	Code	We do not exempt Garage Sales in the code and there is not a reason for adoption of the definition	N	Do not add, leave as is
(39) GROSS SALES	Y	N/A	N/A	N/A	N/A		GROSS SALES	Y	N/A	N/A	N/A	N/A	Valuation definition	Y	Change Definition for consistency
(40) Internet Access Services	N		Y	N/A	N/A		N/A	N		Y	N/A	N/A	There is no mention of Internet access services in the code, which would require the definition. Non-taxable per ITFA	N	Do not add, leave as is
(41) Internet Subscription Service	N	Y		N/A	N/A		N/A	N	Y		N/A	N/A	Historical application has been digital downloads of subscriptions are taxable, as are digital versions of media that is generally available as tangible personal property such as magazines, books, trade journals etc.	Y	Add definition for clarity of historic application
(42) LICENSE	Y	N/A	N/A	N/A	N/A		LICENSE	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(43) Linen Services	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
LODGING SERVICES	Y	Y		3-9-3-1(I)	Def/Code		LODGING SERVICES	Y	Y		3-9-3-1(I)	Def/Code	No changes at this time.	N	Do not add, leave as is
(44) Machinery	N	Y		3-9-1-2 3-9-3-2(C) 3-9-4-4(D)(E)(H)	Def/Code		N/A	N	Y		3-9-1-2 3-9-3-2(C) 3-9-4-4(D)(E)(H)	Def/Code	Taxable as TPP no exemption.; noted in Exemptions on Utilities in manufacturing and the Manufacturing definition. Noted in 3-9-4-47 related to mobile machinery taxable for construction jobs.	N	Do not add, leave as is
(45) Manufactured Home	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(46) Manufacturing	N	Y		3-9-3-2(B)(C) 3-9-4-3(F)(G)	Code		N/A	N	Y		3-9-3-2(B)(C) 3-9-4-3(F)(G)	Code	The city does not have a manufacturing machinery exemption. The term Manufacturing is in the code a few times as it relates to component parts in the manufacturing process being exempt and the utilities used in manufacture exemption.	N	Do not add, leave as is
(47) Medical Marijuana	N	N/A	N/A	3-20-29	N/A		N/A	N/A	N/A	N/A	3-20-29	N/A	Covered in title20	N	Do not add, leave as is
N/A	Y		Y	3-9-3-2(A)7	Def/Code		MEDICAL SUPPLIES	Y		Y	3-9-3-2(A)7	Def/Code	Not in new std defs; prosthetic devices are listed in medical supplies definition and are listed in a new definition.	N	Do not add, leave as is
(48) MOBILE MACHINERY AND SELF-PROPELLED CONSTRUCTION EQUIPMENT:	Y	Y		3-9-4-4 (D) (E) and (H)	Def/Code		MOBILE MACHINERY AND SELF-PROPELLED CONSTRUCTION EQUIPMENT	Y	Y		3-9-4-4 (D) (E) and (H)	Def/Code		N	Do not add, leave as is
(49) Modular Home	N	N/A	N/A	N/A	N/A		N/A	N/A	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(50) Motor Fuel	N	N	Y	3-9-3-2(A)6	Code		N/A	N	N	Y	3-9-3-2(A)6	Code	Code does not reference Motor fuel specifically but fuel in general. 6. Sales of fuel used for the operation of internal combustion engines. (1971 Code, sec. 19.36)	N	Do not add, leave as is
(51) NEWSPAPER	Y	N	Y	3-9-3-1 (G)	Def/Code		NEWSPAPER	Y	N	Y	3-9-3-1 (G)	Def/Code		Y	Change Definition for consistency
(52) Online Garage Sales	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	Def/Code		N	Do not add, leave as is
PAY TELEVISION	Y	Y		3-9-1-2	Def/Code		PAY TELEVISION	Y	Y		3-9-1-2	Def/Code	Not in new std defs; replaced with Television & Entertainment Services	Y	Delete this definition and add Television and Entertainment Services.
(53) Parent	N	N/A	N/A	3-9-3-2-22	Code		Noted in Exemptions section	N	N/A	N/A	3-9-3-2-22	Code	Not in definitions, but definition is included in Exemptions	N	Do not add, leave as is
(54) PERSON	Y	N/A	N/A	N/A	N/A		PERSON	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(55) Photovoltaic System	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not in code no reason to include.	N	Do not add, leave as is

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(56) Precious Metal Bullion	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not in code no reason to include.	N	Do not add, leave as is
(57) Prepress Preparation Material	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not in code no reason to include.	N	Do not add, leave as is
(58) Preprinted Newspaper Supplements	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not in code, no reason to include. The definition of newspaper covers the supplements sufficiently.	N	Do not add, leave as is
(59) PRESCRIPTION DRUGS FOR ANIMALS	Y		Y	3-9-3-2(A)7	Def/Code		PRESCRIPTION DRUGS FOR ANIMALS	Y		Y	3-9-3-2(A)7	Def/Code	Wording change, no change in application.	Y	Change Definition for consistency
(60) Prescription Drugs for Humans	N		Y	3-9-3-2(A)7	Code		N/A	N	N	Y	3-9-3-2(A)7	Code	Medical supplies definition remains.	Y	Add definition for clarity of historic application
(61) PRICE OR PURCHASE PRICE	Y	N/A	N/A	3-9-1-4(B) 3-9-3-1(A)(G)(H)(I) 3-9-3-13 3-9-3-4 3-9-4-4€(G)(H)	Def/Code		PRICE OR PURCHASE PRICE	Y	N/A	N/A	3-9-1-4(B) 3-9-3-1(A)(G)(H)(I) 3-9-3-13 3-9-3-4 3-9-4-4€(G)(H)	Def/Code	Valuation; sales tax. Definition is essentially the same.	Y	Change Definition for consistency
(62)PRIVATE COMMUNICATIONS SERVICES	Y	Y		3-9-3-1(B)	Code		PRIVATE COMMUNICATIONS SERVICES	Y	Y		3-9-3-1(B)	Code	Included in TPP	Y	Change Definition for consistency
(63) Prosthetic Devices for Animals	Y		Y	3-9-3-2(A)7	Code		PROSTHETIC DEVICES	Y		Y	3-9-3-2(A)7	Code	Removed current definition and split into Prosthetic devices for animals and prosthetic devices for humans.	Y	Add definition for clarity of historic application
(64) Prosthetic Devices for Humans	Y		Y	3-9-3-2(A)7	Code		PROSTHETIC DEVICES	Y		Y	3-9-3-2(A)7	Code	Removed current definition and split into Prosthetic Devices for Animals and Prosthetic Devices for Humans.	Y	Add definition for clarity of historic application
(65) PURCHASE OR SALE	Y	N/A	N/A	3-9-2-1(A)	Def/Code		PURCHASE OR SALE	Y	N/A	N/A	3-9-2-1(A)	Def/Code	Change definition.	Y	Change Definition for consistency
(66) Rail Carrier	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(67) Rail Carrier Part	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(68) Recreation Services	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(69) Renewable Energy	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(70) RESIDENT	Y	N/A	N/A	3-9-3-1(F) 3-9-3-2(5)a	Def/Code		RESIDENT	Y	N/A	N/A	3-9-3-1(F) 3-9-3-2(5)a	Def/Code	Change definition.	Y	Change Definition for consistency
(71) RETAIL SALES	Y	Y		3-9-3-1(A)(C) 3-9-4-3 3-9-4-3(A) 3-9-4-4 (C)	Def/Code		RETAIL SALES	Y	Y		3-9-3-1(A)(C) 3-9-4-3 3-9-4-3(A) 3-9-4-4Ⓞ	Def/Code	Minor changes	Y	Change Definition for consistency
(72) RETAILER OR VENDOR	Y	Y		Numerous references in code	Code		RETAILER OR VENDOR:	Y	Y		Numerous references in code	Code	Similar to current definition	Y	Modify current definition; however, leave "retailer or vendor" as there are many references in the code to both these terms.
(73) Retailer-Contractor	N	N/A	N/A	N/A	Code		N/A	N	N/A	N/A	N/A	Code	This should be defined for clarity in contractors. Suggest add	Y	Add definition for clarity of historic application
(74) RETURN	Y	N/A	N/A	N/A	N/A		RETURN	Y	N/A	N/A	N/A	N/A	General definition Update definition.	Y	Change Definition for consistency
(75) Sale that Benefits a Colorado School	N		Y	3-9-3-2-22	Code		Noted in Exemptions section	N		Y	3-9-3-2-22	Code	Not in definitions, but definition is included in Exemptions	Y	Change Exemption section to include "to a person or entity..." Does not change the definition meaning.
(76) SALES TAX	Y	N/A	N/A	N/A	N/A		SALES TAX	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(77) School	N	N/A	N/A	3-9-3-2-22	N/A		Noted in Exemptions section	N	N/A	N/A	3-9-3-2-22	N/A	Not in definitions, but definition is included in Exemptions	N	Do not add, leave as is
(78) Security System Services	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(79) Soft Drink	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(80) Software Program	N	Y	Y	N/A	N/A		N/A	N	Y	N/A	N/A	N/A	Not specifically in code but historically all software other than custom software is taxable.	Y	Add definition for clarity of historic application and add exemption for custom software

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(81) Software as a Service	N	Y		N/A	N/A		N/A	N	Y		N/A	N/A	Not specifically in code but historically all SAS is taxable.	Y	Add definition for clarity of historic application
(82) Software License Fee	N	Y		N/A	N/A		N/A	N	Y		N/A	N/A	Not specifically in code but historically is taxable.	Y	Add definition for clarity of historic application
(83) Software Maintenance Agreement	N	Y		N/A	N/A		N/A	N	Y		N/A	N/A	Not specifically in code but historically is taxable.	Y	Add definition for clarity of historic application
(84) Solar Thermal Systems	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(85) Sound System Services	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(86) Special Fuel	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(87) Special Sales Event	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	General definition	N	Do not add, leave as is
(88) Storage	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	General definition Update definition. Not currently defined. In code several times but with different meanings (storage, use, consumption vs. storage of information). Definition would not impact code interpretation. No issues in the past related to lack of definition.	Y	Add definition for clarity of historic application
(89) Student	N	N/A	N/A	3-9-3-2-22	Code		Noted in Exemptions section		N/A	N/A	3-9-3-2-22	Code	Minor changes	Y	Change Definition for consistency
(90) TANGIBLE PERSONAL PROPERTY	Y	Y	Y	3-9-3-2(A)	Code		TANGIBLE PERSONAL PROPERTY	Y	Y	Y	3-9-3-2(A)	Code	Change definition.	Y	Change Definition for consistency
(91) TAX	Y	N/A	N/A	N/A	N/A		TAX	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(92) TAX DEFICIENCY	Y	N/A	N/A	N/A	N/A		TAX DEFICIENCY	Y	N/A	N/A	N/A	N/A	General definition Update definition.	Y	Change Definition for consistency
(93) TAXABLE SALES	Y	Y		N/A	N/A		TAXABLE SALES	Y	Y		N/A	N/A	General definition Minor Change	Y	Change Definition for consistency
(94) TAXABLE SERVICES	Y	Y		N/A	N/A		TAXABLE SERVICES	Y	Y		N/A	N/A	General definition Minor Change	Y	Change Definition for consistency
(95) TAXPAYER	Y	N/A	N/A	N/A			TAXPAYER	Y	N/A	N/A	N/A	N/A	General definition Minor Change	Y	Change Definition for consistency
(96) TELECOMMUNICATIONS SERVICE	Y	Y	N	3-9-3-1(B)	Code		TELECOMMUNICATIONS SERVICE	Y	Y	N	3-9-3-1(B)	Code	Change definition.	Y	Change Definition for consistency
(97) Television & Entertainment Services	N	Y	N	3-9-3-1(H)	Def/Code		N/A	Y	Y	N	3-9-3-1(H)	Def/Code	New definition. Replaces Pay Television definition. Taxation of satellite TV exempted by federal law	Y	Insert new definition. Change verbiage in code. (H) On the purchase price paid or charged for pay, cable or subscription (including microwave) television services sold, purchased, leased, rented, furnished or used. (Ord. 39, Series of 1980)
(98) Therapeutic Device	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not mentioned in Code; If adopted it may affectively expand the exemption.	N	Do not add, leave as is
(99) Toll Free Telecommunications Service	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not mentioned in Code, no recommendation to add.	N	Do not add, leave as is
(100) TOTAL TAX LIABILITY	Y	N/A	N/A	N/A	N/A		TOTAL TAX LIABILITY	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(101) Transient / Temporary Sale	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(102) Transient / Temporary Vendor	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A		N	Do not add, leave as is
(103) Use	N	N/A	N/A	N/A	N/A		N/A	N	N/A	N/A	N/A	N/A	Not currently defined. In code many times. Definition would probably not impact code interpretation. No issues in the past related to lack of definition. Could include in code.	Y	Add definition for clarity of historic application
(104) USE TAX	Y	N/A	N/A	N/A	N/A		USE TAX	Y	N/A	N/A	N/A	N/A	General definition	Y	Change Definition for consistency
(105) WHOLESALE SALES	Y	N	Y	3-9-3-2(B)2(c)	Def/Code		WHOLESALE SALES	Y	N	Y	3-9-3-2(B)2(c)	Def/Code	Change is additional clarification of term.	Y	Change Definition for consistency
(106) WHOLESALER	Y	N/A	N/A	N/A	N/A		WHOLESALER	Y	N/A	N/A	N/A	N/A	General definition Change is additional clarification of term.	Y	Change Definition for consistency