

**The list below shows the states which are taxable, as of October 1, 2018**

AL  
AR  
CA  
GA  
HI  
IA  
ID  
IL  
IN  
KS  
KY  
MA  
MD  
ME  
MI  
MN  
MS  
NC  
ND  
NE  
NJ  
NY  
OH  
OK  
PA  
RI  
SC  
SD  
UT  
VT  
WA  
WI  
WV  
WY  
NV