

IWLA - STATEMENT OF FACTS

The International Warehouse Logistics Associations ("IWLA") is a warehousing and logistics industry association representing more than 400 members that are third-party logistics and warehousing service providers. IWLA engaged KPMG to research the taxability of general warehousing and storage services in all states that impose a sales and use tax as well as the District of Columbia.

For purposes of this deliverable, and at the request of IWLA, KPMG limited its research to the taxability of general, public business to business warehousing and storage services. The research is based on the following facts: An IWLA member stores a customer's goods in a warehouse facility. Such goods are typically in the nature of components intended for manufacturing or finished goods inventory. The goods are received from the customer in sealed packages, such as cartons, drums, and totes - often in pallet-sized increments. The warehouseman's customer does not have unlimited access to or control over the goods in the warehouse. The IWLA member will sort, segregate, pick, pack, load and/or ship goods on behalf of their customers. This research excludes specialty storage for consumers such as fur or motor vehicle. It also excludes storage facilities where a customer has unlimited access to or control of the goods stored in the storage facility.

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Any advice in this communication is limited to the conclusions specifically set forth herein and is based on the completeness and accuracy of the stated facts, assumptions and/or representations included. In rendering our advice, we may consider tax authorities that are subject to change, retroactively and/or prospectively, and any such changes could affect the validity of our advice. We will not update our advice for subsequent changes or modifications to the laws and regulations, or to the judicial and administrative interpretations thereof.

The advice or other information in this document was prepared for the sole benefit of KPMG's client and may not be relied upon by any other person or organization. KPMG accepts no responsibility or liability in respect of this document to any person or organization other than KPMG's client.

KPMG's role was limited to providing this objective study. KPMG takes no view that could be fairly interpreted as public policy advocacy or be perceived as impairing our independence.



IWLA - General Warehousing and Storage Services Taxability Matrix

State	Taxability of general warehousing and storage services of goods held for sale in the ordinary course of business.	If tax is imposed on general warehousing and storage service, is there an exemption or exclusion available for the general warehousing and storage services provided by IWLA members?	Analysis	Citations
Alabama	NT	N/A	Alabama imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. Alabama specifically provides that receipts of warehousemen from their service in storing, handling, packing, crating, delousing, etc., property for others are not subject to sales tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Alabama is not subject to sales tax.	Ala. Code § 40-23-2 (2013) Ala. Admin. Code r. 810-6-1-.186.03
Arizona	NT	N/A	Arizona imposes a transaction privilege tax (sales tax) on the privilege of selling tangible personal property at retail and enumerated retail services. The tax is imposed on businesses based on classification. The retail classification is comprised of businesses selling tangible personal property at retail, prime contracting, transient lodging, job printing, telecommunications, utilities, transporting, pipeline, and private car line services. Excluded from the retail classification are professional and personal service businesses where the transfer of tangible personal property is inconsequential to the service provided. Additionally, Arizona specifically provides that the storage of property by a warehouse, when the warehouse proprietor maintains full control over the specific location of the stored goods within the warehouse, is not taxable as this is the provision of a service rather than the rental or real property. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Arizona is not subject to the transaction privilege tax.	Ariz. Rev. Stat. § 42-5008 (2013) Ariz. Rev. Stat. § 42-5061 (2013) Ariz. Admin. Code § R15-5-1608
Arkansas	NT	N/A	Arkansas imposes a gross receipts tax (sales tax) on gross receipts derived from the retail sale of only those services specifically enumerated as taxable, however, general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Arkansas is not subject to sales tax.	Ark. Code Ann. § 26-52-301 (2013) Ark. Code Ann. § 26-52-316 (2013)
California	NT	N/A	California imposes sales tax on the sale of tangible personal property or those services which are deemed part of the sale of tangible personal property. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in California is not subject to sales tax provided the services is not sold in conjunction with the sale of tangible personal property.	Cal. Rev. & Tax. Code § 6007 (2013) Cal. Rev. & Tax. Code § 6012 (2013) Cal. Rev. & Tax. Code § 6051 (2013) Cal. Code Regs. 18 § 1501
Colorado	NT	N/A	Colorado imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Colorado is not subject to sales tax.	Colo. Rev. Stat. § 39-26-104 (2013) Colo. Rev. Stat. § 39-26-202 (2013) 1 Colo. Code Regs. § 201-5:SR-18
Connecticut	NT	N/A	Connecticut imposes sales tax on the sale of tangible personal property and enumerated services. Connecticut specifically enumerates as taxable the furnishing by any person, for a consideration, of space for storage of tangible personal property when such person is engaged in the business of furnishing such space. However, Connecticut provides that furnishing space for storage shall not include general warehousing and storage, where the warehouse typically handles, stores and retrieves a customer's property using the warehouse's staff and equipment and does not allow the customer free access to the storage space. As IWLA members provide general warehousing and storage as described by Connecticut statute, it is more likely than not that IWLA members' provision of general warehousing and storage services is not subject to Connecticut sales tax.	Conn. Gen. Stat. § 12-407(a)(2)(P) (2013) Connecticut Special Notice No. 2002(9.1), 09/10/2002
D.C.	NT	N/A	The District of Columbia imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. D.C. specifically provides that storage warehousemen are engaged primarily in the rendition of a service, and the receipts from such services are not subject to tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in D.C. is not subject to sales tax.	D.C. Code Ann. § 47-2002 (2013) D.C. Mun. Regs. tit. 9 § 401 D.C. Mun. Regs. tit. 9 § 469.1



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Florida	NT - if IWLA members maintain sole possession and control of the goods and space during storage	N/A	Florida provides that every person who rents or leases real property or who grants a license to use, occupy, or enter upon real property is exercising a taxable privilege. However, when tangible personal property is left upon another's premises under contract of bailment, Florida holds that the bailee is not exercising a taxable privilege. Florida defines a bailment as a contractual agreement, oral or written, whereby a person (the bailor) delivers tangible personal property to another (the bailee) and the bailor for the duration of the relationship relinquishes his exclusive possession, control, and dominion over the property, so that the bailee can exclude, within the limits of the agreement, the possession of the property to all others. Florida provides that if the bailor's control and dominion over the property and access to the property is not dependent upon the cooperation of the bailee, then the bailee is a tenant of real property subject to tax. The provision of services by a warehouseman solely to move, store, pack, or ship tangible personal property belonging to other persons is not subject to tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services by which the customer does not have sole and free access to the warehouse space in which the goods are stored is not subject to sales tax.	Fla. Stat. § 212.031 (2013) Fla. Admin. Code Ann. r. § 12A-1.036 Fla. Admin. Code Ann. r. § 12A-1.070(22)
Georgia	NT	N/A	Georgia imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. Georgia specifically provides that storage warehousemen engaged primarily in the business of moving, storing, packing, and delivering tangible personal property belonging to other persons are rendering a service that is not subject to sales tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Georgia is not subject to sales tax.	Ga. Code Ann. § 48-8-30 (2013) Ga. Comp. R. & Regs. 560-12-2-.47
Hawaii	T	No	Hawaii imposes a general excise tax on the gross proceeds of all economic activities. Most services, including professional services, are taxed at the retail rate of 4%. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Hawaii is subject to the general excise tax.	Haw. Rev. Stat. § 237-13(6) (2013)
Idaho	NT	N/A	Idaho imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Idaho is not subject to sales tax.	Idaho Code § 63-3612 (2013) Idaho Code § 63-3619 (2013) IDAPA 35.01.02.011
Illinois	NT - if no TPP is transferred to customer	N/A	Illinois imposes the retailers' occupation tax on the retail sale of tangible personal property. Illinois specifically provides that warehousemen are engaged primarily in the business of moving, storing, packing and shipping tangible personal property belonging to other people, and such activities constitute engaging in a service occupation not subject to the retailer's occupation tax. Illinois also imposes a service occupation tax on tangible personal property transferred by service providers to customers incident to the provision of the service. As such, to the extent that IWLA members provide general warehousing and storage services to customers by which there is no transfer of tangible personal property incident to the provision of warehouse and storage services to the customer, it is more likely than not that the sale of the service is not subject to Illinois tax. In the event that IWLA members transfer tangible personal property to customers incident to the provision of general warehousing and storage services, it is more likely than not that the members may be subject to the Illinois service occupation tax on the tangible personal property (e.g. cardboard boxes, plastic liners) that is transferred incident to the sale of the service.	35 Ill. Comp. Stat. 115/3 (2013) 35 Ill. Comp. Stat. 120/2 (2013) Ill. Admin. Code 86 § 130.2170(b)(1) Ill. Admin. Code 86 § 140.101 Illinois Private Letter Ruling No. ST 99-0029-PLR, 08/30/1999
Indiana	NT	N/A	Indiana imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Indiana is not subject to sales tax.	Ind. Code § 6-2.5-2-1 (2013) Ind. Code § 6-2.5-4-1 (2013) Ind. Admin. Code 45 § 2.2-4-1
Iowa	NT	N/A	Iowa imposes sales and use tax on only those services that are specifically enumerated as taxable. Iowa does impose sales tax on warehousing and storage services, however, this imposition is limited to the storage of household goods, the provision of mini-storage units, and warehousing of raw agricultural products. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services (e.g. inventory) is not subject to tax provided it does not include the storage of household goods or raw agricultural products.	Iowa Code § 423.2(6) (2013) Iowa Admin. Code r. 701-26.42 (422) Iowa Admin. Code r. 701-26.78 (422, 423)
Kansas	NT	N/A	Kansas imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Kansas is not subject to sales tax.	Kan. Stat. Ann. § 79-3603 (2013)



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Kentucky	NT	N/A	Kentucky imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA's members' provision of general warehousing and storage services in Kentucky is not subject to sales tax.	Ky. Rev. Stat. Ann. § 139.200 (2013) 103 Ky. Admin. Regs. 26:010
Louisiana	NT	N/A	Louisiana imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Louisiana is not subject to sales tax. It should be noted that Louisiana does impose tax on the provision of cold storage space, however, storage space in facilities where the possession of the customers' property is transferred to the owner or operator of a cold storage space is excluded from this imposition.	La. Rev. Stat. Ann. § 47:301(14)(f) (2013) La. Rev. Stat. Ann. § 47:302 (2013) La. Admin. Code tit. 61 § 1.4301(C)
Maine	NT	N/A	Maine imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA's members' provision of general warehousing and storage services in Maine is not subject to sales tax.	Me. Rev. Stat. Ann. tit. 36, § 1752(11), (17-B) (2013) Me. Rev. Stat. Ann. tit. 36, § 2552 (2013)
Maryland	NT	N/A	Maryland imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. Maryland specifically provides that the services provided by storage warehousemen are not subject to sales tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Maryland is not subject to sales tax.	Md. Code Ann. Tax-Gen. § 11-101 (2013) Md. Code Ann. Tax-Gen. § 11-102 (2013) Md. Regs. Code 03.06.01.01
Massachusetts	NT	N/A	Massachusetts imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Maine is not subject to sales tax.	Mass. Gen. L. 64H § 1 (2013) Mass. Gen. L. 64H § 2 (2013) Mass. Code Regs. tit. 830 § 64H.1.1
Michigan	NT	N/A	Michigan imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Michigan is not subject to sales tax.	Mich. Comp. Laws Ann. § 205.51 (2013) Mich. Comp. Laws Ann. § 205.52 (2013) Mich. Comp. Laws Ann. § 205.93a (2013)
Minnesota	NT - until 4/1/2013 T - beginning 4/1/2014	N/A	Minnesota imposes sales tax on only those services that are specifically enumerated as taxable. Currently, Minnesota imposes sales tax on self-storage services which explicitly excludes general warehousing and storage services. However, beginning April 1, 2014, general warehousing and storage services will be subject to sales tax. Minnesota describes general warehousing and storage services as services where the warehouse typically handles, stores, and retrieves a purchaser's property using the warehouse's staff and equipment, and does not allow the purchaser free access to the storage space. Excluded from general warehousing and storage services subject to tax beginning April 2014 are the storage of agricultural products, refrigerated storage, storage of electronic data, self-storage services, and storage of motor vehicles, recreational vehicles, and boats.	Minn. Stat. § 297A.61, Subd. 58 (2013) Minn. Stat. § 297A.61, Subd. 3(m)(3) (2013)
Mississippi	T	Yes - limited exemption for the storage of perishable goods and the temporary storage of goods to be shipped outside of Mississippi	Mississippi imposes sales tax on the sale of public storage warehouses. A storage warehouse is defined as a place where tangible personal property is kept and stored for a fee in the custody of a person operating a commercial business. An exemption from the tax on public storage warehouses is provided for storage and handling of perishable goods as well as the temporary storage of property in Mississippi pending shipping or mailing of the property outside the state. The owner of the storage facility is responsible for obtaining a signed Affidavit of Temporary Storage from each applicable customer. As tax is imposed on the sale of public storage warehouses and IWLA members are operating a commercial business, it is more likely than not that IWLA members' provision of general warehousing and storage services are subject to tax provided the service does not qualify for one of the exemptions.	Miss. Code Ann. § 27-65-13 (2013) Miss. Code Ann. § 27-65-23 (2013) Miss. Adm. Code 35.IV.5.05(100)
Missouri	NT	N/A	Missouri imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Missouri is not subject to sales tax.	Mo. Rev. Stat. § 144.010(1)(10), (11) (2013) Mo. Rev. Stat. § 144.020 (2013) Mo. Rev. Stat. § 144.021 (2013)
Nebraska	NT	N/A	Nebraska imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Nebraska is not subject to sales tax.	Neb. Rev. Stat. § 77-2701.16 (2013) Neb. Rev. Stat. § 77-2703 (2013)



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Nevada	NT	N/A	Nevada imposes sales tax on the sale of tangible personal property or those services which are deemed part of the sale of tangible personal property. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Nevada is not subject to sales tax provided the services is not sold in conjunction with the sale of tangible personal property.	Nev. Rev. Stat. § 372.025 (2013) Nev. Rev. Stat. § 372.060 (2013) Nev. Rev. Stat. § 372.105 (2013) Nev. Rev. Stat. § 374.060 (2013)
New Jersey	NT	N/A. It should be noted that the service of storing goods held for resale is not subject to tax	New Jersey imposes sales tax on retail sales of tangible personal property and enumerated services. New Jersey specifically enumerates as taxable the service of storing tangible personal property not held for sale in the regular course of business and the furnishing of space for storage of tangible personal property by a person engaged in the business of furnishing space for such storage. "Space for storage" means secure areas, whether accessible from outside or from within a building, that are designated for the use of a customer and wherein the customer has free access within reasonable business hours, to store and retrieve the property. IWLA members are not in the business of providing space for storage by which the customer has free access to the storage space. As such, the imposition of tax on the furnishing of space for storage is not applicable to IWLA members. However, IWLA members do provide the service of storing tangible personal property. The imposition of tax on this service is limited to the storage of property not held for sale in the regular course of business. As IWLA members provide storage of components intended for manufacturing and finished goods for customers that will either incorporate the components into products to be sold or sell the finished goods directly, it is more likely than not that IWLA members' provision of general warehousing and storage services in New Jersey is not subject to tax.	N.J. Rev. Stat. § 54:32B-3(b)(3) (2013) Publication ANJ-26: Space for Storage & New Jersey Sales Tax 05/25/2011
New Mexico	T	No	New Mexico imposes a gross receipts tax on all services except for services specifically enumerated as exempt. General warehousing and storage services are not specifically enumerated as exempt. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in New Mexico is subject to sales tax. It should be noted that New Mexico provides a deduction for receipts of a local agent from warehousing services (e.g. handling, drayage, packing) ancillary to the actual transportation of property in interstate commerce if those services are performed under a single contract relating to the interstate transportation services.	N.M.S.A. 1978, § 7-9-4 (2013) N.M.S.A. 1978, § 7-9-5 (2013) N.M.S.A. 1978, § 7-9-56 (2013)
New York	NT	N/A. It should be noted that the service of storing goods held for resale is not subject to tax	New York imposes sales tax on the retail sale of tangible personal property and certain enumerated services. New York specifically imposes sales tax on the receipts from the sale of storing all tangible personal property not held for sale in the regular course of business and the rental of safe deposit boxes or similar space. As IWLA members provide storage of components intended for manufacturing and finished goods for customers that will either incorporate the components into products to be sold or sell the finished goods directly, IWLA members are in the business of providing storage space for property held for sale in the regular course of business. It is more likely than not that IWLA members' provision of general warehousing and storage services in New York is not subject to tax.	N.Y. Tax Law § 1105(c)(4) (2013) N.Y. Comp. Codes R. & Regs. tit. 20, § 527.6 N.Y. Sales Tax Bulletin No. TB-ST-340, 03/18/2011 New York Advisory Opinion TSB-A-99(1)S, 01/19/1999
North Carolina	NT	N/A	North Carolina imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. North Carolina specifically provides that receipts derived from services rendered by warehousemen in moving, storing, packing, and delivering tangible personal property belonging to other persons are not subject to sales tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in North Carolina is not subject to sales tax.	N.C. Gen. Stat. § 105-164.4 (2013) N.C. Admin. Code tit. 17, r. 7B.2501 N.C. Admin. Code tit. 17, r. 7B.2502
North Dakota	NT	N/A	North Dakota imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in North Dakota is not subject to sales tax.	N.D. Cent. Code § 57-39.2-01 (2013) N.D. Cent. Code § 57-39.2-02.1 (2013) N.D. Cent. Code § 57-39.2-04 (2013)
Ohio	NT	N/A. It should be noted that the service of storing goods held for resale is not subject to tax	Ohio imposes sales tax on the gross receipts of sales of tangible personal property and certain enumerated services. Ohio specifically imposes sales tax on all transactions by which tangible personal property is or is to be stored, except such property that the consumer of the storage holds for sale in the regular course of business. Examples of property that is stored in the regular course of business as provided by the Department include raw materials, in-process materials, and finished goods. As IWLA members provide storage of components intended for manufacturing and finished goods for customers that will either incorporate the components into products to be sold or sell the finished goods directly, it is more likely than not that IWLA members' provision of general warehousing and storage services in Ohio is not subject to tax.	Ohio Rev. Code Ann. § 5739.01(B)(9) (2013) Ohio Rev. Code Ann. § 5739.02 (2013) Ohio Tax Information Release No. ST 2003-11, 07/31/2003



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Oklahoma	NT	N/A	Oklahoma imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Oklahoma is not subject to sales tax.	Okla. Stat. 68 § 1354 (2013)
Pennsylvania	NT	N/A	Pennsylvania imposes sales tax on the retail sale of tangible personal property and certain enumerated services. Pennsylvania specifically defines a taxable sale at retail to include the rendition for a consideration of self-storage service. However, specifically excluded from the definition of "self-storage service" is storage in commercial warehouses. A commercial warehouse is defined as a business, such as a public warehouse, engaged in the operation of receiving, handling and storing property for others and the purchaser of the service does not have separate access to the storage area used to hold the property. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Pennsylvania is not subject to sales tax.	Pa. Stat. Ann. tit. 72, § 7201(kk) (2013) Pa. Stat. Ann. tit. 72, § 7202 (2013) Pennsylvania Policy Statement No. 60.12, 01/09/1993
Rhode Island	NT	N/A	Rhode Island imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Rhode Island is not subject to sales tax.	R.I. Gen. Laws § 44-18-7 (2013) R.I. Gen. Laws § 44-18-18 (2013)
South Carolina	NT	N/A	South Carolina imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. South Carolina specifically provides that receipts of warehousemen from their services in storing, handling, packing, crating, etc., property for others are not subject to sales tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in South Carolina is not subject to sales tax.	S.C. Code Ann. § 12-36-910 (2013) S.C. Code Regs. 117-319
South Dakota	T	No	South Dakota imposes sales and service tax on the retail sale of tangible personal property and services except services which are specifically exempt. General warehousing and storage services are not specifically exempt from tax. Furthermore, in guidance published by the Department, taxable warehousing and storage services include charges for inventory storage, insurance, handling, packing or repacking, security guards, climate or temperature controls, and inventory material. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in South Dakota are subject to sales tax.	S.D. Codified Laws § 10-45-1.14 (2013) S.D. Codified Laws § 10-45-4 (2013) S.D. Codified Laws § 10-45-4.1 (2013) S.D. Codified Laws § 10-45-5 (2013) S.D. Codified Laws § 10-45-5.2 (2013) S.D. Codified Laws § 10-45-12.1 (2013) South Dakota Tax Facts No. 04/01/2013, 04/01/2013
Tennessee	NT	N/A	Tennessee imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. Tennessee specifically provides that warehousemen in the business of moving, storing, packing, and shipping tangible personal property belonging to other persons are rendering a services that is not subject to tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Tennessee is not subject to sales tax.	Tenn. Code Ann. § 67-6-102 (2013) Tenn. Code Ann. § 67-6-201 (2013) Tenn. Comp. R. & Regs. 1320-5-1-.21
Texas	NT	N/A	Texas imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Texas is not subject to sales tax.	Tex. Tax Code Ann. § 151.0101 (2013)
Utah	NT	N/A	Utah imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Utah is not subject to sales tax.	Utah Code Ann. 1953 § 59-12-103 (2013)
Vermont	NT	N/A	Vermont imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Vermont is not subject to sales tax.	Vt. Stat. Ann. tit. 32, § 9771 (2013)
Virginia	NT	N/A	Virginia imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. Virginia specifically provides that warehousemen in the business of moving, storing, packing, and shipping tangible personal property belonging to other persons are rendering a services that is not subject to tax. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Virginia is not subject to sales tax.	Va. Code Ann. § 58.1-603 (2013) Va. Admin. Code 23 § 10-210-650 Va. Admin. Code 23 § 10-210-4040



State	Taxability of general warehousing and storage services of goods held for sale in the ordinary course of business.	If tax is imposed on general warehousing and storage service, is there an exemption or exclusion available for the general warehousing and storage services provided by IWLA members?	Analysis	Citations
Washington	NT - however, service is subject to Washington B&O tax	N/A	<p>Washington imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Washington is not subject to sales tax.</p> <p>While general warehousing and storage services are not subject to Washington sales and use tax, it should be noted that the service is subject to the Washington B&O tax. Warehouse businesses are taxable for purposes of the B&O tax according to the nature of their operations and the specific kinds of goods stored.</p>	<p>Wash. Rev. Code § 82.04.050(3) (2013) Wash. Rev. Code § 82.08.020 (2013) Wash. Admin. Code 458-20-182</p>
West Virginia	T	No	<p>West Virginia imposes a sales tax on all services except for services enumerated as exempt. West Virginia specifically provides that persons engaged in activities related to storage warehouses and storage lockers are rendering a taxable service. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in West Virginia is subject to sales tax.</p>	<p>W. Va. Code § 11-15-2 (2013) W. Va. Code § 11-15-3 (2013) W. Va. Code § 11-15-8 (2013) W. Va. CSR § 110-15-33.5</p>
Wisconsin	NT	N/A	<p>Wisconsin imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Wisconsin is not subject to sales tax.</p>	<p>Wis. Stat. § 77.52(2) (2013) Wis. Admin. Code Tax 11.67</p>
Wyoming	NT	N/A	<p>Wyoming imposes sales and use tax on only those services that are specifically enumerated as taxable, and general warehousing and storage services are not enumerated as taxable. As such, it is more likely than not that IWLA members' provision of general warehousing and storage services in Wyoming is not subject to sales tax.</p>	<p>Wyo. Stat. § 39-15-103 (2013)</p>

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