



- 19 Mfg & Communications Exempt or No Sales Tax ²
- Mfg Exempt; Communications Refund 3 4 5
- 1 Mfg Taxable; Communications Exempt
- 3 Mfg & Communications Taxable
- 2 Broadband Equipment & Mfg Exempt

¹ Alabama – Special reduced 1.5% rate

² Alaska – Local sales tax may apply

³ Texas – Refund of taxes paid capped at \$50 million

⁴ Colorado – Refund of taxes paid capped at \$1 million

⁵ Oklahoma – Refund of taxes paid capped at \$41 million