

Expanded Sales Tax

Below are items that MIGHT be taxed under an expanded Sales Tax in order to eliminate school property taxes.

Remember: For each \$1,000 in property tax reductions, you would need to spend \$16,667 in taxable items to equal the savings of eliminating school property taxes.

- Food
- Clothing
- Prescription medicines, medical supplies, physician/dental services, and hospital services
- Items purchased with the Food Stamps
- Insurance Premiums
- Investments or gains on investments
- Rents
- Tuition
- Certain services, such as:
 - Legal
 - Accounting
 - Auditing and bookkeeping
 - Engineering
 - Research and computer services
 - Data Processing
- Commissions (including real estate broker commissions)
- Agricultural transactions
- Manufacturing
- Candy and gum
- Personal hygiene products
- Newspapers
- Magazines
- Amusements: video games, arcade games, amusement park rides
- Liquor or malt beverages purchased from retail dispensers
- Charges for returnable containers
- Wrapping and packing supplies
- Caskets and burial vaults
- Flags
- Textbooks
- Catalogs and direct mail advertising
- Gratuities
- Coal
- Firewood

- Water
- Gasoline and motor fuels
- Common carriers
- Construction and repair of commercial vessels
- Motor Vehicles (out-of-state purchases)
- School buses
- Commercial motion pictures
- Airline catering
- Coin-operated vending machines
- Hotel-permanent residents
- Trade-in value
- Isolated sales
- Horses
- Youth sports programs
- Various organizations, such as:
 - Charitable organizations
 - Volunteer firemen's organizations
 - Nonprofit educational institutions
 - Religious organizations
 - Governmental units
 - Veterans' organizations
 - Tourist promotion agencies
- Construction of memorials
- Storage
- Public transportation
- Stair lift devices
- Bad debts
- Uniform commercial code filing fees
- Call center credit
- Film rentals
- Copies of official documents
- Investments in metal bullion and investment coins
- Various other services, such as:
 - Lodging
 - Dry-cleaning
 - Funerals
 - Parking lots and garages
 - Spectator sports admissions (excluding schools)
 - Theater, dance, music and performing arts admissions
 - Memberships: golf, fitness, skiing, etc.
 - Other admissions: museums, movies, amusement parks, etc.

→ Basic television

