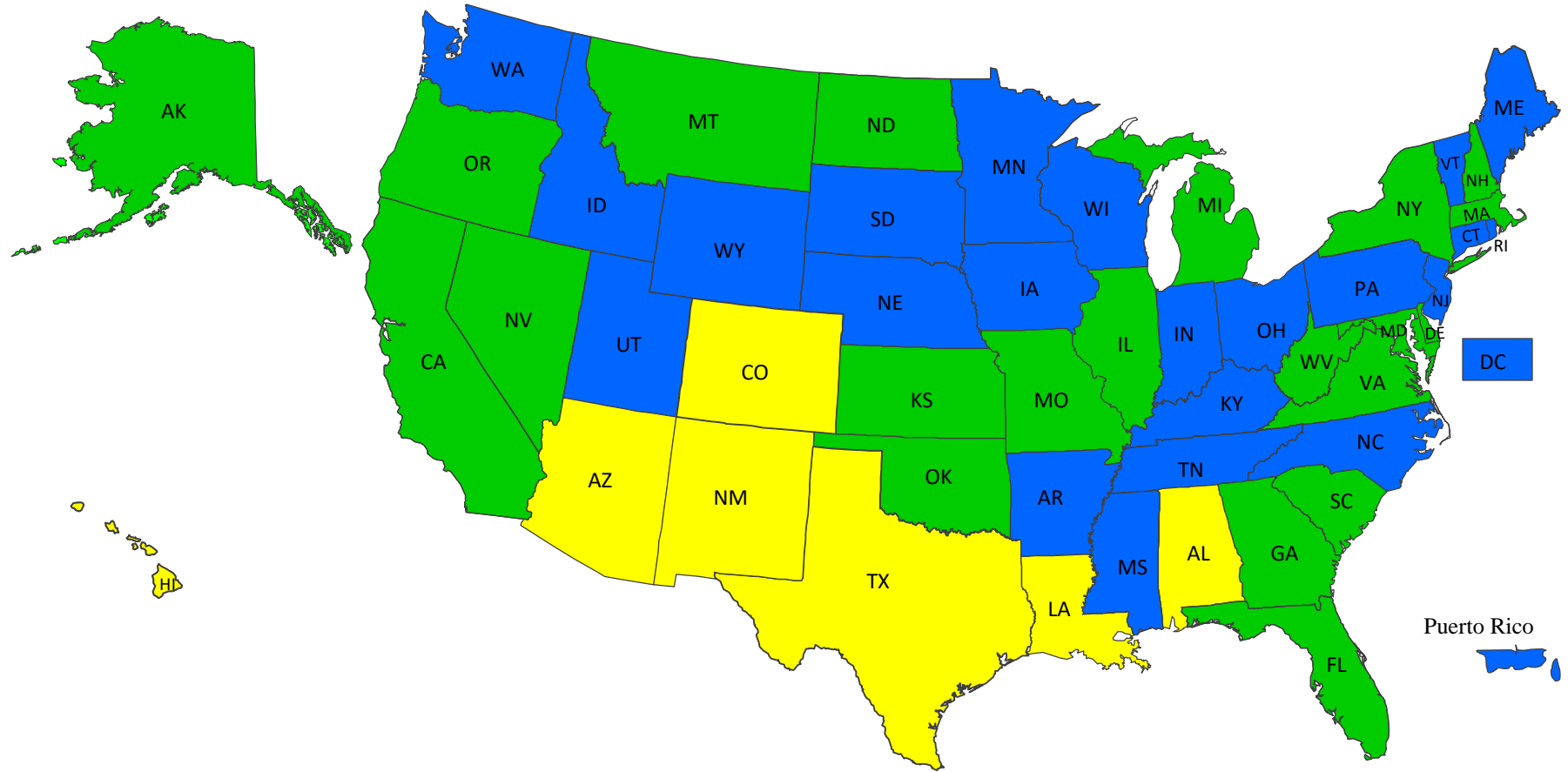


Digital Goods – Legislative Activity

Taxability as of 2019 under generally applied sales taxes



Digital Goods
Non-Taxable
(21)
Includes non sales tax states

Digital Goods Taxed by DOR
Interpretation or case law
(7)

Digital Goods Taxed
by Statute
(24, including DC & PR)