

STATE	POINT OF PURCHASE OR DELIVERY	SHIPPING WITHIN THE STATE			FREIGHT TAXABLE	SHIPPING INTO STATE	
		COLLECT STATE TAX	COLLECT CITY TAX	COLLECT COUNTY TAX		STATE TAX ONLY	ALL TAXES
Alabama	P.O.D.	X		X			X
Alaska	P.O.P.	<i>Kenai and Wasilla local taxes only</i>					
Arizona	P.O.P.	X	X	X		AZ01	
Arkansas	P.O.D.	X	X	X	X		X
California	P.O.D.	X		X			X
Colorado	P.O.D.	X	where licensed			CO01	
Connecticut	P.O.D.	X			X	CT01	
Delaware		<i>No Sales Tax</i>					
Florida	P.O.D.	X			X		X
Georgia	P.O.D.	X	X	X	X		X
Hawaii		<i>Not Licensed</i>					
Idaho	P.O.D.	X				ID01	
Illinois	P.O.P.	X	X	X		IL01	
Indiana	P.O.D.	X			X	IN01	
Iowa	P.O.D.	X	X	X			X
Kansas	P.O.D.	X	X	X	X		X
Kentucky	P.O.D.	X			X	KY01	
Louisiana		<i>Not Licensed</i>					
Maine		<i>Not Licensed</i>					
Maryland		<i>Not Licensed</i>					
Massachusetts		<i>Not Licensed</i>					
Michigan	P.O.D.	X			X	MI01	
Minnesota	P.O.D.	X	X	X	X	MN01	
Mississippi		<i>Not Licensed</i>					
Missouri	P.O.P.	X	X	X	X		X
Montana		<i>No Sales Tax</i>					
Nebraska	P.O.D.	X	X		X		X
Nevada	P.O.D.	X		X			X
New Hampshire		<i>No Sales Tax</i>					
New Jersey	P.O.D.	X			X	NJ 01	
New Mexico	P.O.P.	X	X		X	NM01	
New York	P.O.D.	X	X	X	X		X
North Carolina	P.O.D.	X		X	X		X
North Dakota	P.O.D.	X			X	ND01	
Ohio	P.O.D.	X		X	X		X
Oklahoma	P.O.D.	X	X	X	X		X
Oregon		<i>No Sales Tax</i>					
Pennsylvania	P.O.D.	X			X	PA01	
Rhode Island		<i>Not Licensed</i>					
South Carolina	P.O.D.	X		X			X
South Dakota	P.O.D.	X	X		X		X
Tennessee	P.O.P.	X	X		X		X
Texas	P.O.P.	X	X	X	X	TX01	
Utah	P.O.P.	X	X	X			X
Vermont		<i>Not Licensed</i>					
Virginia	P.O.D.	X	X	X			X
Washington	P.O.D.	X	X		X		X
West Virginia		<i>Not Licensed</i>					
Wisconsin	P.O.D.	X		X	X		X
Wyoming	P.O.D.	X	X	X			X