**CHAPTER 64:06:03**

**PRODUCTS -- INTERPRETIVE RULES**

Section

64:06:03:00 Definitions.

64:06:03:01 Agricultural products.

64:06:03:02 Repealed.

64:06:03:03 Repealed.

64:06:03:04 Alcoholic beverages.

64:06:03:05 Repealed.

64:06:03:06 Articles made to order.

64:06:03:07 Repealed.

64:06:03:08 Repealed.

64:06:03:09 Containers.

64:06:03:10 Repealed.

64:06:03:11 REA and RTA cooperatives.

64:06:03:12 Stock used for demonstration or personal use.

64:06:03:13 Electric energy and natural or artificial gas.

64:06:03:14 Repealed.

64:06:03:15 Farm machinery.

64:06:03:16 Repealed.

64:06:03:17 Repealed.

64:06:03:18 Furs and furriers.

64:06:03:19 Irrigation equipment.

64:06:03:20 Ice.

64:06:03:21 Labels and name plates.

64:06:03:22 Dressed meat.

64:06:03:22.01 Household pets.

64:06:03:23 Machinery and fixtures sold to manufacturers and other businesses.

64:06:03:23.01 Determination of age of tangible personal property.

64:06:03:24 Items consumed in a manufacturing process.

64:06:03:25 Component parts of manufactured items.

64:06:03:26 Meals.

64:06:03:27 Memorial dealers.

64:06:03:28 Mining companies.

64:06:03:29 Repealed.

64:06:03:30 Repealed.

64:06:03:31 Repealed.

64:06:03:32 Newsprint and printing supplies.

64:06:03:33 Publications and inserts.

64:06:03:34 Repealed.

64:06:03:35 Premiums and gifts.

64:06:03:36 Vendors of property used for premiums, advertising, and prizes.

64:06:03:37 Railway dining cars -- Airline dining.

64:06:03:38 School lunches.

64:06:03:39 Secondhand stores.

64:06:03:40 Repealed.

64:06:03:41 Vending machines.

64:06:03:41.01 Municipal sales tax rate on vending machines.

64:06:03:42 Repealed.

64:06:03:43 Water and gravel haulers.

64:06:03:44 Automotive wholesalers and jobbers -- Retail sales.

64:06:03:45 Automotive wholesalers and jobbers -- Wholesale sales.

64:06:03:46 Wholesale houses.

64:06:03:47 Repealed.

64:06:03:48 Mounted agricultural equipment.

64:06:03:49 Pesticides and fertilizer.

64:06:03:50 Repealed.

64:06:03:51 Repealed.

64:06:03:52 Restaurant supplies.

64:06:03:53 Off-road vehicles.

64:06:03:54 Repealed.

64:06:03:55 Newspapers subject to sales tax and use tax.

64:06:03:56 Maintenance items are not replacement parts -- Definition of maintenance items.

64:06:03:57 Drugs -- Definition.

64:06:03:58 Durable medical equipment -- Definition.

64:06:03:59 Mobility enhancing equipment -- Definition.

64:06:03:60 Prosthetic device -- Definition.

64:06:03:61 Prescriptions-- Definition.

64:06:03:62 Medical device -- Component, part, or accessory.

64:06:03:63 Permanent foundation -- Definition.