

The following list of Material Groups/Commodity Codes has been provided for your reference. You can search this PDF list quickly by using the search functionality (Control-F on Windows, or Command-F on Mac).

Please note that all existing Material Groups from the previous SAP Ordering System have been migrated to the Ariba System. You should select the Material Group/Commodity Code which most closely aligns with the good or service you are purchasing. Ariba will automatically add taxes to line items which utilize a taxable Material Group/Commodity Code.

Some Material Groups/Commodity Codes are noted in their description to only be for use by certain departments. To avoid ordering errors or delays, please do not use these Material Groups/Commodity Codes unless you are an authorized user in the indicated department.

Material Group / Commodity Code Number	Material Group/Commodity Code Description	Taxable or Non-Taxable
00500	ABRASIVES	Taxable
01000	ACOUSTICAL TILE, INSULATING MATERIALS, AND SUPPLIES	Taxable
01078	PIPE AND TUBING INSULATION, ALL TYPES	Taxable
01500	ADDRESSING, COPYING, MIMEOGRAPH, AND SPIRIT DUPLICATING MACH	Taxable
02000	AGRICULTURAL EQUIPMENT	Taxable
02010	AGRICULTURAL, IMPLEMENTS, AND ACCESSORIES	Taxable
02018	DOZER BLADES (FOR FARM TRACTORS)	Taxable
02037	GRASS SEED STRIPPERS AND CLEANERS	Taxable
02046	HERBICIDE, INSECTICIDE AND FUNGICIDE APPLICATORS AND DISTRIB	Taxable
02049	IRRIGATION EQUIPMENT	Taxable
02063	MANURE SPREADERS	Taxable
02077	PULVERIZERS AND ROTARY TILLERS, SOIL	Taxable
02083	SWEEPS AND OTHER STEEL SHAPES	Taxable
02096	WEDGES, STEEL, TREE FELLING AND SPLITTING	Taxable
02204	BRUSH CHIPPER, CUTTER AND SAW PARTS	Taxable
02262	IRRIGATION SYSTEM PARTS AND SUPPLIES, AGRICULTURAL	Taxable
02270	PLANTING SUPPLIES AND PARTS	Taxable
02273	POSTHOLE DIGGER (TRACTOR MOUNTED) PARTS	Taxable
02500	AIR COMPRESSORS AND ACCESSORIES	Taxable
03100	AIR CONDITIONING, HEATING, AND VENTILATING: EQUIPMENT	Taxable
03101	AIR CONDITIONING, HEATING, AND VENTILATING: PARTS	Taxable
03125	CONTROLS: LIMIT SWITCHES, RELAYS, THERMOSTATS, GAS VALVES, E	Taxable
03133	DUCT, FABRICATED, METAL	Taxable
03145	FILTERS, AIR CONDITIONING (DISPOSABLE TYPES)	Taxable
04500	HOUSEHOLD APPLIANCES AND EQUIPMENT	Taxable
05000	ART EQUIPMENT AND SUPPLIES	Taxable
05040	DRAWING AND PAINTING SUPPLIES: BRUSHES, CHALK, COLORS (ACRYL	Taxable
05200	ART OBJECTS	Taxable
05500	AUTOMOTIVE ACCESSORIES FOR AUTOMOBILES, BUSES, TRUCKS, ETC.	Taxable
06000	AUTOMOTIVE MAINTENANCE ITEMS AND REPAIR/REPLACEMENT PARTS	Taxable
06099	MOTORPOOL PARTS AND ACCESSORIES	Taxable
06500	AUTOMOTIVE BODIES, ACCESSORIES, AND PARTS	Taxable
07000	AUTOMOTIVE VEHICLES AND RELATED TRANSPORTATION EQUIPMENT	Taxable
07010	AUTOMOBILES, TRUCKS, MOTORCYCLES, TRAILERS AND OTHER VEHICLE	Taxable
07033	SCHOOL BUSES, COMPLETE, CONVENTIONAL TYPE	Taxable
07190	VANS, CARGO	Taxable
07500	AUTOMOTIVE GARAGE EQUIPMENT	Taxable
07501	AUTOMOTIVE GARAGE SUPPLIES	Taxable
08000	BADGES, EMBLEMS, NAME TAGS AND PLATES, JEWELRY, ETC.	Taxable
08500	BAGS, BAGGING, TIES, AND EROSION CONTROL SUPPLIES	Taxable
09500	BARBER AND BEAUTY SHOP EQUIPMENT AND SUPPLIES -CLASSROOM USE	Taxable
10000	BARRELS, DRUMS, KEGS, AND CONTAINERS	Taxable
10500	BEARINGS (EXCEPT WHEEL BEARINGS AND SEALS -SEE CLASS 060)	Taxable
11000	BELTS AND BELTING: CONVEYOR, ELEVATOR, POWER TRANSMISSION, A	Taxable
11082	V-BELTS, INDUSTRIAL	Taxable
11090	V-BELTS, FRACTIONAL HORSEPOWER	Taxable
11500	BIOCHEMICALS, RESEARCH	Taxable
12000	BOATS, MOTORS, AND MARINE AND WILDLIFE SUPPLIES	Taxable
12500	BOOKBINDING SUPPLIES	Taxable

13500	BRICKS AND OTHER CLAY PRODUCTS, REFRACTORY MATERIALS, AND ST	Taxable
13599	LOS ANGELES UNIFIED SPECIFIC (CERAMIC/QUARRY)	Taxable
14000	BROOM, BRUSH, AND MOP MANUFACTURING MACHINERY AND SUPPLIES	Taxable
14010	MANUFACTURING MACHINERY	Taxable
14500	BRUSHES (NOT OTHERWISE CLASSIFIED)	Taxable
14545	PAINT AND VARNISH	Taxable
15000	BUILDER'S SUPPLIES	Taxable
15500	BUILDINGS AND STRUCTURES: FABRICATED AND PREFABRICATED	Taxable
15550	OFFICE BUILDINGS, MODULAR AND PORTABLE	Non-Taxable
15551	OFFICE BUILDINGS, MODULAR AND PORTABLE - LEASE	Taxable
16000	BUTCHER SHOP AND MEAT PROCESSING EQUIPMENT	Taxable
16100	CAFETERIA/KITCHEN REFRIGERATION EQUIPMENT	Taxable
16500	CAFETERIA AND KITCHEN EQUIPMENT, COMMERCIAL	Taxable
17500	CHEMICAL LABORATORY EQUIPMENT AND SUPPLIES	Taxable
18000	CHEMICAL RAW MATERIALS (IN LARGE QUANTITIES PRIMARILY FOR MA	Taxable
19000	CHEMICALS AND SOLVENTS, COMMERCIAL (IN BULK)	Taxable
19200	CLEANING COMPOSITIONS, DETERGENTS, SOLVENTS, AND STRIPPERS -	Taxable
19500	CLOCKS, TIMER, WATCHES, AND JEWELERS AND WATCHERMAKERS TOOLS	Taxable
20000	CLOTHING, APPAREL, UNIFORMS, AND ACCESSORIES	Taxable
20100	CLOTHING ACCESSORIES (SEE CLASS 800 FOR SHOES AND BOOTS)	Taxable
20400	COMPUTER HARDWARE AND PERIPHERALS FOR MICROCOMPUTERS	Taxable
20413	CABLES: PRINTER, DISK, NETWORK, ETC.	Taxable
20451	COMPUTERS, DESKTOP \$500 BELOW	Taxable
20452	COMPUTERS, CHROME OS DESKTOP	Taxable
20453	COMPUTERS, DESKTOP OR TOWERBASED	Taxable
20454	LAPTOP, NOTEBOOK, PORTABLE COMPUTER	Taxable
20455	MICROCOMPUTER, SERVER, MAINFRAME	Taxable
20456	COMPUTERS, CHROME OS LAPTOP	Taxable
20459	COMPUTERS, LAPTOP \$500 BELOW	Taxable
20464	NETWORK COMPONENTS: ADAPTOR CARDS, BRIDGES, CONNECTORS, ETC.	Taxable
20468	TOUCHSCREEN, TABLET	Taxable
20477	PRINTERS, LASER	Taxable
20500	COMPUTERS AND INFORMATION PROCESSING SYSTEMS	Taxable
20600	COMPUTER HARDWARE AND PERIPHERALS FOR MINI AND MAINFRAME CPU	Taxable
20700	COMPUTER ACCESSORIES AND SUPPLIES	Taxable
20772	PRINTER ACCESSORIES: WHEELS/SHEET FEEDERS/FORMS TRACTORS ETC	Taxable
20800	COMPUTER SOFTWARE FOR MICROCOMPUTERS (PREPROGRAMMED)	Taxable
20810	COMPUTER SOFTWARE FOR MICROCOMPUTERS (Non-Taxable)	Non-Taxable
20839	DESKTOP PUBLISHING	Taxable
20900	COMPUTER SOFTWARE FOR MINI/MAINFRAME COMPUTERS-PREPROGRAMMED	Taxable
21000	CONCRETE AND METAL CULVERTS, PILINGS, SEPTIC TANKS, ACCESSOR	Taxable
22000	CONTROLLING, INDICATING, MEASURING, MONITORING, AND RECORDIN	Taxable
22500	COOLERS, DRINKING WATER (WATER FOUNTAINS)	Taxable
23200	ARTS & CRAFTS, GENERAL	Taxable
23300	ARTS & CRAFTS, SPECIALIZED	Taxable
24000	CUTLERY, DISHES, FLATWARE, GLASSWARE, TRAYS, UTENSILS, AND S	Taxable
24590	WRAPPING, CHEESE, CIRCLES AND BANDAGES	Taxable
25540	INVENTORY AND OTHER SMALL DECALS	Taxable
26000	DENTAL EQUIPMENT AND SUPPLIES	Taxable
26500	DRAPERIES, CURTAINS, AND UPHOLSTERY MATERIAL (INCLUDING AUTO	Taxable
27000	DRUGS, PHARMACEUTICALS AND BIOLOGICALS (FOR HUMAN THERAPEUTI	Taxable
27100	DRUGS, PHARMACEUTICALS, AND SETS (FOR LARGE-VOLUME PARENTERA	Taxable
28000	ELECTRICAL SUPPLIES CABLES AND WIRES (NOT ELECTRONIC)	Taxable
28500	ELECTRICAL EQUIPMENT (EXCEPT CABLE AND WIRE)	Taxable
28511	CAPACITORS, MOTOR STARTING AND RUNNING	Taxable
28514	CIRCUIT BREAKERS, LOAD CENTERS, BOXES, AND PANELBOARDS	Taxable
28518	CONDUIT AND FITTINGS, CAST IRON	Taxable
28523	CONDUIT FITTINGS, STEEL: BOXES, BUSHINGS, CLAMPS, CONNECTORS	Taxable
28526	CONDUIT, STEEL	Taxable
28568	MOTORS AND PARTS, FRACTIONAL H.P. ELECTRIC	Taxable
28595	WIRING DEVICES: ADAPTERS, CAPS, CONNECTORS, EXTENSION CORDS,	Taxable
28700	ELECTRICAL CABLES AND WIRES (NOT ELECTRONIC)	Taxable
29540	ELEVATORS PARTS	Taxable
29570	ELEVATORS SERVICE	Non-Taxable

30000	ELECTRONIC COMPONENTS, REPLACEMENT PARTS, AND ACCESSORIES: A	Taxable
30500	ENGINEERING EQUIPMENT, SURVEYING EQUIPMENT, DRAWING INSTRUME	Taxable
31000	ENVELOPES PLAIN OR PRINTED	Taxable
31500	EPOXY BASED FORMULATIONS FOR ADHESIVES, COATINGS, AND RELATE	Taxable
31800	MONEY COLLECTION SUPPLIES	Taxable
32000	FASTENING, PACKAGING, STRAPPING, TYING EQUIPMENT AND SUPPLIE	Taxable
32500	FEED, BEDDING, VITAMINS AND SUPPLEMENTS FOR ANIMALS	Taxable
33000	FENCING	Taxable
33013	CHAIN LINK FENCING AND FITTINGS (INCLUDING FABRIC, GATES, PA	Taxable
33500	FERTILIZERS AND SOIL CONDITIONERS	Taxable
34000	FIRE PROTECTION EQUIPMENT AND SUPPLIES	Taxable
34500	FIRST AID AND SAFETY EQUIPMENT AND SUPPLIES (EXCEPT NUCLEAR	Taxable
35000	FLAGS, FLAG POLES, BANNERS, AND ACCESSORIES	Taxable
36000	FLOOR COVERING, FLOOR COVERING INSTALLATION AND REMOVAL EQUI	Taxable
36021	RESURFACE, VARIOUS FLOORING TYPE	Non-Taxable
36500	FLOOR MAINTENANCE MACHINES	Taxable
36510	FLOOR MAINTENANCE PART AND ACCESSORIES	Taxable
36580	VACUUM CLEANERS, (COMMERCIAL, WET OR DRY), PARTS, AND ACCESS	Taxable
37500	FOODS: BAKERY PRODUCTS (FRESH)	Non-Taxable
38000	FOODS: DAIRY PRODUCTS (FRESH)	Non-Taxable
38500	FOODS, FROZEN	Non-Taxable
38506	BREAD, FROZEN	Non-Taxable
38542	ENTREES, FROZEN, MEAT	Non-Taxable
38544	ENTREES, FROZEN, POULTRY	Non-Taxable
38546	ENTREES, SEAFOOD	Non-Taxable
38547	ENTREES, SPECIALTY	Non-Taxable
38548	FRUITS, FROZEN	Non-Taxable
38556	PANCAKES AND WAFFLES, FROZEN	Non-Taxable
38557	PIZZAS, FROZEN	Non-Taxable
38565	SANDWICHES, READY-MADE	Non-Taxable
38596	VEGETABLES, FROZEN	Non-Taxable
38599	SURPLUS: FOODS, FROZEN, PREPARED TO EAT	Non-Taxable
39000	FOODS: PERISHABLE	Non-Taxable
39028	FRUITS, FRESH	Non-Taxable
39049	MEAT: CURED, FRESH, AND FROZEN	Non-Taxable
39084	VEGETABLES, FRESH	Non-Taxable
39300	FOODS: STAPLE GROCERY AND GROCER'S MISCELLANEOUS ITEMS	Non-Taxable
39335	CEREALS, READY-TO-EAT	Non-Taxable
39343	CRACKERS AND COOKIES	Non-Taxable
39346	DESSERTS, PACKAGED AND CANNED (INCLUDING PACKAGED DRY BAKERY	Non-Taxable
39348	DRESSINGS, CONDIMENTS, SAUCES, AND GRAVIES	Non-Taxable
39500	FORMS, CONTINUOUS: COMPUTER PAPER, FORM LABELS	Taxable
39900	DISTRIBUTION OF FROZEN/PROCESSED FOODS TO SCHOOLS	Non-Taxable
40000	FOUNDRY CASTINGS, EQUIPMENT, AND SUPPLIES	Taxable
40500	FUEL, OIL, GREASE AND LUBRICANTS	Taxable
40513	GAS, NATURAL (INCL COMPRESSED NATURAL GAS (CNG))	Non-Taxable
41000	FURNITURE: HEALTH CARE AND HOSPITAL FACILITY	Taxable
41500	FURNITURE: LABORATORY	Taxable
42000	FURNITURE: CAFETERIA, CHAPEL, DORMITORY, HOUSEHOLD, LIBRARY,	Taxable
42084	SCHOOLROOM FURNITURE, METAL: CABINETS, CHAIRS, DESKS, ETC.	Taxable
42088	SCHOOLROOM FURNITURE, WOOD: CABINETS, CHAIRS, DESKS, ETC.	Taxable
42089	SCHOOLROOM FURNITURE, WOOD: CABINETS, CHAIRS, DESKS, ETC.	Taxable
42500	FURNITURE: OFFICE	Taxable
43000	GASES, CONTAINERS, SUPPLIES: LABORATORY, MEDICAL, AND WELDIN	Taxable
43010	GASES, CONTAINERS, SUPPLIES: LABORATORY, MEDICAL, AND WELDIN	Taxable
43092	WELDING AND INDUSTRIAL GASES: ACETYLENE, ARGON, CARBON DIOXI	Taxable
43500	GERMICIDES, CLEANERS, AND RELATED SANITATION PRODUCTS FOR HE	Taxable
44000	GLASS AND GLAZING SUPPLIES	Taxable
44500	HAND TOOLS (POWERED AND NON-POWERED), ACCESSORIES AND SUPPLI	Taxable
44580	TOOLS, MACHINIST	Taxable
45000	HARDWARE AND RELATED ITEMS	Taxable
45055	LOCKS, KEY BLANKS, AND LOCKSMITH TOOLS	Taxable
46000	HOSE, ACCESSORIES, AND SUPPLIES: INDUSTRIAL, COMMERCIAL, AND	Taxable
46500	HOSPITAL AND SURGICAL EQUIPMENT, INSTRUMENTS, AND SUPPLIES	Taxable

47000	HOSPITAL HANDICAP AND RELATED SPECIALIZED SUPPLIES	Taxable
47010	HOSPITAL HANDICAP AND RELATED SPECIALIZED SUPPLIES	Taxable
47500	HOSPITAL, SURGICAL, AND RELATED MEDICAL ACCESSORIES AND SUND	Taxable
48500	JANITORIAL SUPPLIES, GENERAL LINE	Taxable
48554	FLOOR POLISHES AND WAXES, FLOOR SEALER, AND DUST MOP TREATIN	Taxable
49000	LABORATORY EQUIPMENT AND ACCESSORIES (FOR GENERAL ANALYTICAL	Taxable
49500	LABORATORY AND FIELD SUPPLIES: BIOLOGY, BOTANY	Taxable
49510	LABORATORY AND FIELD SUPPLIES: BIOLOGY, BOTANY	Taxable
50500	LAUNDRY AND DRY CLEANING COMPOUNDS AND SUPPLIES	Taxable
51000	LAUNDRY TEXTILES AND SUPPLIES	Taxable
51500	LAWN MAINTENANCE EQUIPMENT, ACCESSORIES, AND PARTS (NON-AGRI	Taxable
51515	ENGINES, MOTORS, AND PARTS (FOR LAWN EQUIPMENT)	Taxable
52000	LEATHER PRODUCTS, ACCESSORIES, AND SU	Taxable
52500	LIBRARY AND ARCHIVAL EQUIPMENT AND MACHINES	Taxable
52510	LIBRARY AND ARCHIVAL SUPPLIES	Taxable
52552	BOOKS, LIBRARY	Taxable
53039	BUSINESS AND CREDIT CARD HOLDERS, BINDERS, FOLDERS, ETC.	Taxable
53045	CASES: CATALOG, ID CARD, SALESMAN'S AND SPECIAL	Taxable
54000	LUMBER AND RELATED PRODUCTS	Taxable
54020	LUMBER, FIR	Taxable
54500	INDUSTRIAL MACHINERY PARTS AND HARDWARE	Taxable
54510	INDUSTRIAL MACHINERY PARTS AND HARDWARE	Taxable
55000	TRAFFIC CONTROL DEVICES	Taxable
55500	MARKING AND STENCILING DEVICES	Taxable
55700	MASS TRANSPORTATION - TRANSIT BUS ACCESSORIES AND PARTS	Taxable
56000	MATERIAL HANDLING AND STORAGE SUPPLIES	Taxable
56010	MATERIAL HANDLING AND STORAGE SUPPLIES	Taxable
56500	MATTRESS AND SUPPLIES	Taxable
57000	METALS: BARS, PLATES, RODS, SHEETS, STRIPS, STRUCTURAL SHAPE	Taxable
57500	MICROFICHE AND MICROFILM EQUIPMENT, ACCESSORIES, AND SUPPLIE	Taxable
57800	MISCELLANEOUS PRODUCTS	Taxable
57863	REAL ESTATE: LAND AND IMPROVEMENTS	Non-Taxable
57894	Turf, Artificial, Outdoor	Taxable
58000	MUSICAL INSTRUMENTS	Taxable
58010	MUSICAL ACCESSORIES AND SUPPLIES	Taxable
58040	MUSICAL INSTRUMENT REPAIR PARTS AND SUPPLIES (EXCEPT ORGAN A	Taxable
59000	NOTIONS AND RELATED SEWING ACCESSORIES/SUPPLIES	Taxable
59500	NURSERY STOCK AND SUPPLIES	Taxable
60000	OFFICE MACHINES ACCESSORIES AND SUPPLIES	Taxable
60010	OFFICE MACHINES ACCESSORIES AND SUPPLIES	Taxable
60038	COPYING MACHINES	Taxable
60040	COPYING MACHINES PARTS AND SUPPLIES	Taxable
60500	OFFICE MECHANICAL AIDS, SMALL MACHINES, AND APPARATUSES	Taxable
61000	OFFICE SUPPLIES: CARBON PAPER AND RIBBONS, ALL TYPES	Taxable
61500	OFFICE/SCHOOL STATIONERY SUPPLIES	Taxable
62000	OFFICE SUPPLIES: ERASERS, INKS, LEADS, PENS, PENCILS, ETC.	Taxable
62500	OPTICAL EQUIPMENT	Taxable
62510	OPTICAL ACCESSORIES, AND SUPPLIES	Taxable
63000	PAINT, PROTECTIVE COATINGS, VARNISH, WALLPAPER, AND RELATED	Taxable
63057	PAINTS (NOT ITEMIZED HEREIN)	Taxable
63500	PAINTING EQUIPMENT	Taxable
63510	PAINTING ACCESSORIES	Taxable
64000	PAPER AND PLASTIC PRODUCTS, DISPOSABLE	Taxable
64010	PAPER AND PLASTIC PRODUCTS, DISPOSABLE	Taxable
64020	CATERING SERVICES - FOR ADVISORY COMMITTEES/SCHOOL SITE COUN	Non-Taxable
64026	FIBER TYPE DISHES, TRAYS, ETC. (DISPOSABLE)	Taxable
64060	PLASTIC AND STYROFOAM PRODUCTS: CUPS, FORKS, PLASTIC COATED	Taxable
64075	TOILET TISSUES, PAPER TOWELS, AND TOILET SEAT COVERS	Taxable
64500	PAPER (FOR OFFICE AND PRINT SHOP USE)	Taxable
64521	BOND PAPER (INCLUDING RECYCLED)	Taxable
65000	PARK, PLAYGROUND, RECREATIONAL AREA AND SWIMMING POOL EQUIP.	Taxable
65050	EEC OUTDOOR CLASSROOM APPARATUS	Taxable
65200	PERSONAL HYGIENE AND GROOMING EQUIPMENT AND SUPPLIES	Taxable
65500	PHOTOGRAPHIC EQUIPMENT (EXCLUDING GRAPHIC ARTS)	Taxable

65510	PHOTOGRAPHIC SUPPLIES (EXCLUDING GRAPHIC ARTS)	Taxable
65800	PIPE AND TUBING	Taxable
65828	PIPE, CAST IRON	Taxable
65831	PIPE, CLAY	Taxable
65835	PIPE, COPPER	Taxable
65880	PIPE, STEEL	Taxable
65900	PIPE FITTINGS	Taxable
66500	PLASTICS, RESINS, FIBERGLASS: CONSTRUCTION, FORMING, LAMINAT	Taxable
66524	BAGS AND LINERS, PLASTIC: GARBAGE CAN LINERS, JANITOR CART L	Taxable
67000	PLUMBING FIXTURES	Taxable
67017	IRRIGATION SYSTEMS, SUPPLIES, PARTS, AND ACCESSORIES	Taxable
67055	PLUMBING FIXTURES AND PARTS: LAVATORIES, SINKS, TOILETS (WAT	Taxable
67056	PLUMBING TRIM: FAUCETS, FITTINGS, ETC.	Taxable
67066	TOILET PARTITIONS AND DOORS	Taxable
67500	POISONS: AGRICULTURAL AND INDUSTRIAL	Taxable
68000	POLICE EQUIPMENT	Taxable
68010	POLICE SUPPLIES	Taxable
69000	POWER GENERATION EQUIPMENT, ACCESSORIES	Taxable
69128	CHAIN (ROLLER, TABLE TOP, ENGINEERING, SILENT)	Taxable
69134	COUPLINGS (JAW, STEEL FLEX, GEAR, FLUID, CHAIN, DISC BRAKE)	Taxable
69139	DRIVES, VARIABLE SPEED (AC, AC FLUX VECTOR, DC, EDDY CURRENT	Taxable
69151	MOTION COMPONENTS, LINEAR (SHAFTS, BEARINGS, SUPPORT BLOCKS,	Taxable
69157	PNEUMATICS AND ACCESSORIES (VALVES, CYLINDERS, FILTERS, REGU	Taxable
69175	SPROCKETS AND GEARS (ROLLER CHAIN, ENGINEERING, SPLIT, TABLE	Taxable
70000	PRINTING PLANT EQUIPMENT AND SUPPLIES (EXCEPT PAPERS)	Taxable
70010	REPROGRAPHICS EQUIPMENT	Taxable
71000	PROSTHETIC DEVICES, HEARING AIDS, AUDITORY TESTING EQUIPMENT	Taxable
71500	PUBLICATIONS AND AUDIOVISUAL MATERIALS (PREPARED MATERIALS	Taxable
71510	BOOKS, MAGAZINES, PAMPHLETS, REPRINTS, ETC.	Taxable
71525	STATE TEXTBOOKS: K - 5TH GRADE STUDENT & TEACHER (TEXTBOOK UNIT USE ONLY)	Taxable
71526	STATE TEXTBOOKS: 6TH - 8TH GRADE STUDENT & TEACHER (TEXTBOOK UNIT USE ONLY)	Taxable
71527	STATE TEXTBOOKS: 9TH - 12TH GRADE STUDENT & TEACHER (TEXTBOOK UNIT USE ONLY)	Taxable
71528	STATE TEXTBOOKS: COLLEGE LEVEL STUDENT & TEACHER (TEXTBOOK UNIT USE ONLY)	Taxable
71529	STATE TEXTBOOK SHIPPING/DELIVERY/FREIGHT FEE	Non-Taxable
71575	STATE INSTRUCTIONAL SOFTWARE LICENSES, NON-TAXABLE	Non-Taxable
71585	TEXTBOOKS: KINDERGARTEN THRU 5TH GRADE (INCLUDES STUDENT AND	Taxable
71586	TEXTBOOKS: 6TH THRU 8TH GRADE (INCLUDES STUDENT AND TEACHER	Taxable
71587	TEXTBOOKS: 9TH THRU 12TH GRADE (INCLUDES STUDENT AND TEACHER	Taxable
71588	TEXTBOOKS: COLLEGE LEVEL (INCLUDES STUDENT AND TEACHER EDITI	Taxable
71599	TEXTBOOK SHIPPING/DELIVERY/FREIGHT FEE	Non-Taxable
72000	PUMPING EQUIPMENT	Taxable
72010	PUMPING EQUIPMENT	Taxable
72033	GASOLINE, CNG, LPG, DIESEL FUEL PUMPS AND SERVICES STATIONS	Non-Taxable
72500	RADIO COMMUNICATION, TELEPHONE, AND TELECOMMUNICATION EQUIPM	Taxable
72510	TELEPHONE, AND TELECOMMUNICATION EQUIPMEN (NON-TAXABLE)	Non-Taxable
72523	FIBER OPTICS CABLES, INTERCONNECTING COMPONENTS, AND ACCESSO	Taxable
72559	TELECOMMUNICATION PARTS AND ACCESSORIES (NOT OTHERWISE CLASS	Taxable
73000	RADIO COMMUNICATION AND TELECOMMUNICATION TESTING, MEASURING	Taxable
73500	RAGS, SHOP TOWELS, AND WIPING CLOTHS	Taxable
74000	REFRIGERATION EQUIPMENT	Taxable
74059	REFRIGERATION ACCESSORIES: CAPILLARIES, CONTROLS, DRYERS, EX	Taxable
74063	REFRIGERATION TUBING AND FITTINGS	Taxable
74500	ROAD AND HIGHWAY BUILDING MATERIALS (ASPHALTIC)	Taxable
74565	PATCHING MIX, ASPHALT CONCRETE	Taxable
74568	RECYCLED ASPHALT	Taxable
75000	ROAD AND HIGHWAY BUILDING MATERIALS (NOT ASPHALTIC)	Taxable
75500	ROAD AND HIGHWAY EQUIPMENT AND PARTS: ASPHALT AND CONCRETE H	Taxable
76000	ROAD AND HIGHWAY EQUIPMENT: EARTH HANDLING, GRADING, MOVING,	Taxable
76500	ROAD AND HIGHWAY EQUIPMENT (EXCEPT ASPHALT, CONCRETE, AND EA	Taxable
77000	ROOFING	Taxable
77545	ROAD MAINTENANCE SALT (SEE CLASS 192 FOR ICE REMOVAL CHEMICA	Taxable
78000	SCALES AND WEIGHING APPARATUS (SEE 175-08 FOR LABORATORY BAL	Taxable
78500	SCHOOL SUPPLIES	Taxable
78515	BLACKBOARDS, CHALKBOARDS AND DRY ERASE BOARDS	Taxable

78570	INSTRUCTIONAL AIDS: COURSES, LESSON PLANS (PREPARED), PROGRA	Taxable
78571	Instructional Software Media, taxable	Taxable
78575	Instructional Software Licenses, non-taxable	Non-Taxable
78576	PAPER ITEMS: COMPOSITION BOOKS, SCRAPBOOKS, EXAMI	Taxable
78588	SCIENCE INSTRUCTION EQUIPMENT (FOR CLASSROOM OR LABORATORY U	Taxable
79000	SEED, SOD, SOIL, AND INOCULANTS	Taxable
79500	SEWING ROOM AND TEXTILE MACHINERY, AND ACCESSORIES	Taxable
80000	SHOES AND BOOTS	Taxable
80100	SIGNS, SIGN MATERIALS, SIGN MAKING EQUIPMENT, AND RELATED SU	Taxable
80300	SOUND SYSTEMS: GROUP INTERCOM	Taxable
80310	SOUND SYSTEMS, COMPONENTS, AND ACCESSORIES: GROUP INTERCOM	Taxable
80500	ATHLETIC EQUIPMENT AND ATHLETIC FACILITY EQU	Taxable
80510	SPORTING GOODS	Taxable
81085	SPRAY EQUIPMENT, PESTICIDE, MACHINE POWERED	Taxable
81095	SPRAYER GUNS, NOZZLES, FITTINGS, REELS, ETC.	Taxable
81500	STEAM AND HOT WATER FITTINGS, ACCESSORIES, AND SUPPLIES	Taxable
82000	STEAM AND HOT WATER BOILERS, STEAM HEATING, AND POWER PLANT	Taxable
82500	STOCKMAN EQUIPMENT AND SUPPLIES	Taxable
83000	TANKS (METAL, WOOD, AND SYNTHETIC MATERIALS): MOBILE, PORTAB	Taxable
83200	TAPE (NOT DATA PROCESSING, MEASURING, OPTICAL, SEWING, SOUND	Taxable
83801	Telecom	Taxable
83802	IC/PA/Telephone	Taxable
84000	TELEVISION EQUIPMENT	Taxable
84010	TELEVISION ACCESSORIES	Taxable
84500	TESTING APPARATUS AND INSTRUMENTS (NOT FOR ELECTRICAL OR ELE	Taxable
85000	TEXTILES, FIBERS, HOUSEHOLD LINENS, AND PIECE GOODS	Taxable
85500	THEATRICAL EQUIPMENT AND SUPPLIES	Taxable
86000	TICKETS, COUPON BOOKS, SALES BOOKS, STRIP BOOKS, ETC.	Taxable
86300	TIRES AND TUBES	Taxable
86500	TWINE	Taxable
87000	VENETIAN BLINDS, AWNINGS, AND SHADES	Taxable
88000	VISUAL EDUCATION EQUIPMENT (EXCEPT PROJECTION L	Taxable
88010	VISUAL EDUCATION SUPPLIES (EXCEPT PROJECTION L	Taxable
88061	PROJECTORS, OVERHEAD TRANSPARENCY	Taxable
88070	PROJECTORS, AND OVERHEAD TRANSPARENCY PARTS AND SUPPLIES	Taxable
88300	VOICE RESPONSE SYSTEMS	Taxable
88500	WATER AND WASTEWATER TREATING CHEMICALS	Taxable
88540	CHLORINATING AND OXIDIZING AGENTS: BROMOHYDANTOINS, CHLOROIS	Taxable
89000	WATER SUPPLY AND SEWAGE TREATMENT EQUIPMENT (NOT FOR AIR CON	Taxable
89500	WELDING EQUIPMENT	Taxable
89510	WELDING SUPPLIES	Taxable
90600	ARCHITECTURAL SERVICES, PROFESSIONAL (FACILITIES USE ONLY)	Non-Taxable
90656	LANDSCAPE ARCHITECTURE	Non-Taxable
90700	ARCHITECTURAL AND ENGINEERING SERVICES, NON-PROFESSIONAL	Non-Taxable
90738	DRAFTING SERVICES	Non-Taxable
90900	BUILDING CONSTRUCTION SERVICES (FACILITIES USE ONLY)	Non-Taxable
90903	ADMINISTRATION OF CONTRACTS: SUMMARY OF WORK, QUALITY CONTRO	Non-Taxable
91000	BUILDING MAINTENANCE AND REPAIR SERVICES	Non-Taxable
91009	CARPET CLEANING, DYEING, INSTALLATION AND REPAIR	Non-Taxable
91013	ELEVATOR MAINTENANCE AND REPAIR	Non-Taxable
91027	GARBAGE/TRASH REMOVAL AND DISPOSAL SERVICES	Non-Taxable
91039	JANITORIAL/CUSTODIAL SERVICES	Non-Taxable
91059	PEST CONTROL SERVICES	Non-Taxable
91066	Roofing, Gutters and Downspout Maintenance and Repair	Non-Taxable
91073	TILE AND STONE RESTORATION, REFURB, MAINT AND REPAIR	Non-Taxable
91075	WALL AND CEILING REPAIR AND REPLACEMENT	Non-Taxable
91081	WINDOW WASHING SERVICES	Non-Taxable
91200	CONSTRUCTION SERVICES, GENERAL	Non-Taxable
91300	CONSTRUCTION SERVICES, HEAVY	Non-Taxable
91327	CONSTRUCTION, HIGHWAY AND ROAD	Non-Taxable
91340	CONSTRUCTION, PIPELINE	Non-Taxable
91345	CONSTRUCTION, SEWER AND STORM DRAIN	Non-Taxable
91400	CONST SERVICES, NEW (FACILITIES USE ONLY)	Non-Taxable
91427	CARPENTRY	Non-Taxable

91430	CONCRETE REPAIR SERVICES (FACILITIES ONLY)	Non-Taxable
91438	ELECTRICAL	Non-Taxable
91450	HEATING, VENTILATING AND AIR CONDITIONING (HVAC)	Non-Taxable
91461	PAINTING AND WALLPAPERING	Non-Taxable
91500	COMMUNICATIONS AND MEDIA RELATED SERVICES	Non-Taxable
91800	CONSULTING SERVICES (FACILITIES USE ONLY)	Non-Taxable
91843	ENVIRONMENTAL SERVICES (FACILITIES USE ONLY)	Non-Taxable
91852	RENTAL OF NON-DISTRICT FACILITIES SHORT TERM	Non-Taxable
92000	DATA PROCESSING SERVICES	Non-Taxable
92037	Networking Services (Monitor & Maint)	Non-Taxable
92045	SOFTWARE LICENSE MAINTENANCE/SUPPORT	Non-Taxable
92400	EDUCATIONAL SERVICES	Non-Taxable
92460	CONFERENCE FEES	Non-Taxable
92486	VOCATIONAL TRAINING, ALL TYPES (INCL REHAB AND TECH ED)	Non-Taxable
92500	ENGINEERING SERVICES, PROFESSIONAL	Non-Taxable
92546	GEOTECHNICAL - SOILS	Non-Taxable
92584	SECURITY SYSTEMS - INTRUDER AND SMOKE DETECTION	Taxable
92600	ENVIRONMENTAL AND ECOLOGICAL SERVICES	Non-Taxable
92645	HAZARDOUS MATERIAL AND WASTE SERVICES	Non-Taxable
92677	RECYCLING SERVICES	Non-Taxable
92800	EQUIPMENT MAINTENANCE, RECONDITIONING AND REPAIR SERVICES FO	Non-Taxable
92820	(FLEET ONLY) EQUIP MISC AND REPAIR SERVICES NON-TAX	Non-Taxable
92845	FUELING SERVICE, MOBILE	Non-Taxable
92900	EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES -	Non-Taxable
93100	EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES -	Non-Taxable
93400	EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES -	Non-Taxable
93600	EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES -	Non-Taxable
93636	MAINTENANCE & REPAIR - SCHOOL FURNITURE (INCL LOCKERS)	Non-Taxable
93800	EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES -	Non-Taxable
93900	EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES -	Non-Taxable
93927	COPY MACHINES MAINTENANCE	Non-Taxable
93972	MAINTENANCE & REPAIR - RADIO/TELECOM/TELEPHONE EQUIP	Non-Taxable
94054	POWER SUPPLY INSTALLATION, ELECTRIC	Non-Taxable
94089	TRACK MAINTENANCE AND REPAIR	Non-Taxable
94100	EQUIPMENT MAINTENANCE, RECONDITIONING, REPAIR, AND RELATED S	Non-Taxable
94600	FINANCIAL SERVICES	Non-Taxable
94615	APPRAISAL SERVICES, REAL ESTATE	Non-Taxable
94800	HEALTH RELATED SERVICES (FOR HUMAN SERVICES SEE CLASS 952)	Non-Taxable
94832	DIETICIAN SERVICES	Non-Taxable
94846	HOSPITAL SERVICES, INPATIENT AND OUTPATIENT	Non-Taxable
94855	MEDICAL AND LABORATORY SERVICES (NON-PHYSICIAN)	Non-Taxable
95200	HUMAN SERVICES	Non-Taxable
95262	MENTAL HEALTH SERVICES: VOCATIONAL, RESIDENTIAL, ETC	Non-Taxable
95285	SUPPORT SERVICES (INDIVIDUAL)	Non-Taxable
95300	INSURANCE, ALL TYPES	Non-Taxable
95352	INSURANCE AND INSURANCE SERVICES (NOT OTHERWISE CLASSIFIED)	Taxable
95353	INVESTIGATIVE SERVICES	Non-Taxable
95400	LAUNDRY AND DRY CLEANING SERVICES	Non-Taxable
95600	LIBRARY SERVICES (SEE CLASS 908 FOR BOOKBINDING, REBINDING,	Non-Taxable
95800	MANAGEMENT SERVICES	Non-Taxable
95865	LIVESTOCK MANAGEMENT AND INDUSTRY SERVICES	Taxable
96100	MISCELLANEOUS PROFESSIONAL SERVICES (FACILITIES USE ONLY)	Non-Taxable
96101	CM FEES (FACILITIES USE ONLY)	Non-Taxable
96102	ADMINISTRATIVE SERVICES, ALL KINDS	Non-Taxable
96122	PROF SERV A/E TECH SUPPORT (FACILITIES USE ONLY)	Non-Taxable
96124	PROF SERV ASBESTOS TECH UNIT (FACILITIES USE ONLY)	Non-Taxable
96131	PROF SERV LABOR COMPLIANCE (FACILITIES USE ONLY)	Non-Taxable
96133	PROF SERV GRANTS & FUNDING (FACILITIES USE ONLY)	Non-Taxable
96135	PROF SERV FACILITIES CONTRACTS (FACILITIES USE ONLY)	Non-Taxable
96137	PROF SERV INSPECTION (FACILITIES USE ONLY)	Non-Taxable
96138	PROF SERV GEOTECH (FACILITIES USE ONLY)	Non-Taxable
96141	SURVEYING SERVICES, GLOBAL POSITIONING SYSTEMS	Non-Taxable
96148	LABORATORY AND FIELD TESTING SERVICES (NOT OTHERWISE CLASSIF	Non-Taxable
96150	LEGAL SERVICES	Non-Taxable

96153	MARKETING SERVICES (INCL DIST, RESEARCH, SALES PROMO)	Non-Taxable
96168	SPORTS PRO SERVICES (INCL REFEREE, UMPIRE SRVS)	Non-Taxable
96175	TRANSLATION SERVICES	Non-Taxable
96200	MISCELLANEOUS SERVICES, NO. 2	Non-Taxable
96205	AMUSEMENT AND ENTERTAINMENT (INCL PERF ARTS PROS)	Non-Taxable
96234	EVENT PLANNING SERVICES	Non-Taxable
96247	INSURANCE AND RISK MANAGEMENT Claims	Non-Taxable
96248	INTERIOR DESIGN/DECORATOR SERVICES	Non-Taxable
96252	MAPPING SERVICES	Non-Taxable
96256	MOVING SERVICES	Non-Taxable
96258	OIL REMOVAL SERVICES, USED (TO INCLUDE OIL AND PETROLEUM SPI	Non-Taxable
96286	TRANSPORTATION OF GOODS (FREIGHT)	Non-Taxable
96300	MEMBERSHIP FEES	Non-Taxable
96357	POSTAGE, STAMPS, FOR ADVANCE PAYMENT	Non-Taxable
96400	PERSONNEL, TEMPORARY (EMPLOYMENT AGENCY SERVICES)	Non-Taxable
96500	PRINTING PREPARATIONS: ETCHING, PHOTOENGRAVING, AND PREPARAT	Non-Taxable
96546	GRAPHIC DESIGN SERVICES FOR PRINTING	Non-Taxable
96600	PRINTING AND RELATED SERVICES	Non-Taxable
96664	OFFSET PRINTING - BOOKS AND MAGAZINES	Non-Taxable
96676	PRINTING SERVICES, PRINT-ON-DEMAND (TAX)	Taxable
96684	SILK SCREEN PRINTING	Non-Taxable
96700	JOC (FACILITIES USE ONLY)	Non-Taxable
96800	PUBLIC WORKS AND RELATED SERVICES (FACILITIES USE ONLY)	Non-Taxable
96820	BUILDING CONSTRUCTION	Non-Taxable
96832	DEMOLITION	Non-Taxable
96847	INSPECTION SERVICES, CONSTRUCTION TYPE	Non-Taxable
96879	TELEPHONE (UTILITY, LIGHT) POLE INSTALLATION, REMOVAL AND RE	Non-Taxable
96896	WATER & WASTE WATER TREATMENT SERVICES	Non-Taxable
96900	A letters (FACILITIES USE ONLY)	Non-Taxable
96950	A Letter, Material	Taxable
97000	B letters (FACILITIES USE ONLY)	Non-Taxable
97100	REAL PROPERTY RENTAL OR LEASE (FACILITIES USE ONLY)	Non-Taxable
97130	HOTEL/MOTEL ACCOMODATIONS - RENTAL OR LEASE	Non-Taxable
97145	OFFICE SPACE RENTAL	Non-Taxable
97155	PARKING LOT RENTAL (NOT DESIGNATED)	Non-Taxable
97160	PROPERTY MANAGEMENT SERVICES	Non-Taxable
97199	LEASE OF NON-DISTRICT FACILITY	Non-Taxable
97500	RENTAL OR LEASE SERVICES OF EQUIPMENT - AGRICULTURAL, AIRCRA	Taxable
97524	RENTAL OF CONSTRUCTION EQUIPMENT	Taxable
97534	RENTAL/SERVICE CHARGE (NON-TAXABLE)	Non-Taxable
97540	MISC MATERIAL CHARGE (TAXABLE)	Taxable
97546	RENTAL/SERVICE CHARGE (TAXABLE)	Taxable
97554	MISC MATERIAL CHARGE (NON-TAXABLE)	Non-Taxable
97700	RENTAL OR LEASE SERVICES OF EQUIPMENT - APPLIANCES, CAFETERI	Taxable
97994	X-RAY EQUIPMENT, MEDICAL, RENTAL OR LEASE	Taxable
98100	RENTAL OR LEASE OF EQUIPMENT - GENERAL EQUIPMENT	Taxable
98300	RENTAL OR LEASE SERVICES OF EQUIPMENT - JANITORIAL, LAUNDRY,	Taxable
98400	RENTAL OR LEASE SERVICES OF COMPUTERS, DATA PROCESSING, AND	Taxable
98500	RENTAL OR LEASE SERVICES OF EQUIPMENT - OFFICE, PHOTOGRAPHIC	Taxable
98526	COPY MACHINES, LEASES	Taxable
98569	RADIO AND TELECOMMUNICATIONS SERVICES	Non-Taxable
98800	ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES	Non-Taxable
98852	LANDSCAPING (INCL DESIGN, FERTILIZING, PLANTING)	Non-Taxable
98882	SWIMMING POOL MAINTENANCE (INCLUDING WATER TREATING)	Non-Taxable
98888	Tree Trimming and Pruning Services	Non-Taxable
98975	SOIL SAMPLING AND PREPARATION SERVICES	Non-Taxable
99000	SECURITY, FIRE, SAFETY, AND EMERGENCY SERVICES	Non-Taxable
99010	ARMORED CAR SERVICE	Non-Taxable
99046	GUARD AND SECURITY SERVICES	Non-Taxable
99200	TESTING AND CALIBRATION SERVICES	Non-Taxable
99800	SALE OF SURPLUS & OBSOLETE ITEMS	Non-Taxable
99900	MISCELLANEOUS CHARGES (ALL KINDS)	Non-Taxable
99920	TRANSPORTATION COST TAXABLE	Taxable
99930	DELIVERY CHARGE TAXABLE	Taxable

99940	MISCELLANEOUS CHARGE TAXABLE	Taxable
99970	MISC/SHIPPING CHARGE (TAXABLE)	Taxable
99980	MISCELLANEOUS CHARGES (ALL KINDS)	Non-Taxable
99998	SHIPPING/DELIVERY/FREIGHT CHARGE	Non-Taxable