Sales to these businesses of paper products listed below are taxable as indicated.	Paper Products Retailers (For Resale)	Other Retailers- grocery, café, drive-in, soda fountain, drugs, cafeterias, autos, dept. stores, etc.	Consumer - Individuals, employees of seller, churches & religious institutions, private schools, colleges, hospitals, office buildings, hotels, motels, professionals, businesses for own use, etc.	Manufacturers & Processors	Laundries & Dry Cleaners	Government agencies, nonprofit private schools, public schools, nonprofit hospitals & public hospitals.
ADVERTISITNG MATERIALS (Matches, brochures, leaflets, hand bills, manufals, signs, catalogs, etc.)	0	Regular Retail	Regular Retail	Regular Retail	Regular Retail	0
CONTAINERS (Bags, boxes, sacks, cartons, cases, wrapping paper, twine, tape, collar tabs, shirt boards, coat hangers, cups, plates, napkins, forks, spoons, straws, waxed paper, car lining paper, labels & other one time use containers.)	0	0	Regular Retail	0	0	0
SUPPLIES (Table cloths, towels, toilet tissue, confetti, party novelties, menus, sales pad, tickets, memo pads, prescription blanks, office supplies, etc.)	0	Regular Retail	Regular Retail	Regular Retail	Regular Retail	0
MISCELLANEOUS (Tags, manuals, data sheets, inspection slips, price lists, adv. materials, warranty slips and other items to accompany product mfg. for sale)	0	Regular Retail	Regular Retail	0	Regular Retail	0