Sales and Use Tax - Tangible Personal Property

What is tangible personal property?

"Tangible personal property" embraces all goods, wares, merchandise, products and commodities, and all tangible or corporeal things and substances which are dealt in, capable of being processed and exchanged, except newspapers excluded by the law. The term does not include real property, such as land and buildings, nor tangible personal property that loses its identity when it becomes an integral and inseparable part of the realty, and is removable only with substantial damage to the premises. Property severed from real estate becomes tangible personal property.

See regulation (39-)26-102.15 (Tangible Personal Property - defined; and what is *not* considered tangible personal property.