

Regulation History

Type of Regulation: Sales and Use Tax

Regulation: 1668

Title: 1668, Sales for Resale

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Clarify that the acceptable resale designation on a purchase order taken by the seller to support a valid qualified resale certificate is not limited to the phrase “for resale” and may include comparable terminology such as “not taxable.” The combination of a purchase order with such designation and a valid qualified resale certificate shall be regarded as adequate support for a seller’s sale for resale transaction.

History of Proposed Regulation:

June 18, 2009	Regulation submitted to OAL for approval
May 27, 2009	Board adopted amendments to regulation (Vote 5-0)
March 13, 2009	OAL publication date; 45-day public comment period begins; IP mailing
March 3, 2009	Notice to OAL
February 3, 2009	BTC, Board Authorized Publication (Vote 5-0)
February 3, 2009	Business Taxes Committee
November 25, 2008	First Interested Parties (IP) meeting

Sponsor: NA

Support: NA

Oppose: NA