

**450.0000 RECEIPTS FOR TAX PAID TO RETAILERS—Regulation 1686**

450.1000 **Requirements for Tax Collected from Lessees.** For rental transactions with respect to which use tax applies, an invoice showing the data required in Regulation 1686, together with evidence of payment of such invoice, will constitute a receipt. The use tax listed on the invoice must be the exact amount collected.

If a lessee pays by check, the canceled check would be regarded as sufficient evidence of payment. If, however, the lessee pays in cash, the lessor would have to provide the lessee evidence of payment, that is a receipt. The receipt would not have to separately state the tax since that information is set forth in the invoice (lease agreement). 10/3/88.