

Regulation History

Type of Regulation: Sales and Use Tax Regulation

Regulation: 1597

Title: 1597. *Property Transferred or Sold by Certain Nonprofit Organizations*

Preparation: Kim Rios

Legal Contact: Bradley Heller

Rule 100 changes without regulatory effect to make the regulation consistent with the enactment of Revenue and Taxation Code (RTC) section 6018.10. RTC section 6018.10 provides that under specified circumstances an all-volunteer fire department (VFD) is a consumer, not a retailer, of all tangible personal property sold by it at retail in this state.

History of Proposed Rule:

October 24, 2016	Regulation submitted to OAL for approval
August 31, 2016	OAL Approval
July 2, 2016	Regulation submitted to OAL for approval
May 25, 2016	Board adopted amendments to regulation (Vote 5-0)

Support: NA

Oppose: NA