



Multistate Guide to Sales and Use Tax: Construction, 2010

Daniel Davis

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Practical guidance for tax professionals dealing with the difficult sales and use tax issues unique to the construction industry, particularly those businesses that operate in several states. It includes all the thorny issues, including: Whether contractors are considered to be consumers or retailers of building materials; What tax exemptions are available; What special considerations apply to contracts outside the home state; When subcontractors are taxed differently from prime contractors.

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