

Letter of Findings Number: 04-20160012
Sales and Use Tax
For Tax Years 2012, 2013, and 2014

NOTICE: IC § 6-8.1-3-3.5 and IC § 4-22-7-7 require the publication of this document in the Indiana Register. This document provides the general public with information about the Department's official position concerning a specific set of facts and issues. This document is effective on its date of publication and remains in effect until the date it is superseded or deleted by the publication of another document in the Indiana Register. The "Holding" section of this document is provided for the convenience of the reader and is not part of the analysis contained in this Letter of Findings.

HOLDING

Indiana Company, which provided professional environmental services, failed to establish its purchases and use of certain tangible personal property were exempt. Since it did not pay sales tax at the time of its purchases or leases, Indiana use tax was properly imposed.

ISSUE

I. Sales and Use Tax - Exemption.

Authority: IC § 6-2.5-1-2; IC § 6-2.5-2-1; IC § 6-2.5-3-1; IC § 6-2.5-3-2; IC § 6-2.5-3-4; IC § 6-2.5-4-1; IC § 6-2.5-5-8; IC § 6-2.5-5-27; IC § 6-8.1-5-1; Indiana Dep't. of State Revenue v. Calcar Quarries, Inc., 394 N.E.2d 939 (Ind. Ct. App. 1979); Indiana Dep't of State Revenue v. Kimball Int'l Inc., 520 N.E.2d 454 (Ind. Ct. App. 1988); Monarch Beverage Co. Inc. v. Indiana Dep't of State Revenue, 589 N.E.2d 1209 (Ind. Tax Ct. 1992); Meyer Waste Sys., Inc. v. Indiana Dep't of State Revenue, 741 N.E.2d 1 (Ind. Tax Ct. 2000); Indiana Waste Systems of Indiana, Inc. v. Indiana Dep't of State Revenue, 633 N.E.2d 359 (Ind. Tax Ct. 1994); Indiana Waste Systems of Indiana, Inc. v. Indiana Dep't of State Revenue, 644 N.E.2d 960 (Ind. Tax Ct. 1994); National Serv-All, Inc. v. Indiana Dep't of State Revenue, 644 N.E.2d 954 (Ind. Tax Ct. 1994); Carnahan Grain, Inc. v. Indiana Dep't of State Revenue, 828 N.E.2d 465 (Ind. Tax Ct. 2005); Lafayette Square Amoco, Inc. v. Indiana Dep't of State Revenue, 867 N.E.2d 289 (Ind. Tax Ct. 2007); Panhandle Eastern Pipeline Co. v. Indiana Dep't. of State Revenue, 741 N.E.2d 816 (Ind. Tax Ct. 2001); Indiana Dep't. of State Revenue, Sales Tax Division v. RCA Corp., 310 N.E.2d 96 (Ind. Ct. App. 1974); Indiana Dep't of State Revenue v. Rent-A-Center East, Inc., 963 N.E.2d 463 (Ind. 2012); Rhoads v. Indiana Dep't of State Revenue, 774 N.E.2d 1044 (Ind. Tax Ct. 2002); USAir, Inc. v. Indiana Dep't of State Revenue, 623 N.E.2d 466 (Ind. Tax Ct. 1993); Scopelite v. Indiana Dep't of Local Gov't Fin., 939 N.E.2d 1138 (Ind. Tax Ct. 2010); Wendt LLP v. Indiana Dep't of Revenue, 977 N.E.2d 480 (Ind. Tax Ct. 2012); [45 IAC 2.2-3-4](#); [45 IAC 2.2-3-14](#); [45 IAC 2.2-4-27](#); [45 IAC 2.2-5-6](#); [45 IAC 2.2-5-8](#); [45 IAC 2.2-5-9](#); [45 IAC 2.2-5-10](#); [45 IAC 2.2-5-15](#); [45 IAC 2.2-5-61](#).

Taxpayer protests the assessments of use tax on various purchases of tangible personal property, claiming that it was entitled to several statutory exemptions under [IC 6-2.5-5](#).

STATEMENT OF FACTS

Taxpayer is a "full-service industrial waste and recycling corporation." Taxpayer provides a wide range of professional environmental services, which include waste removal, industrial maintenance, decontamination, waste treatment, recycling, and safety training. To facilitate its business, Taxpayer purchased or leased various tangible personal property including hazardous waste labels, drums, poly pails, trailer tires, repair parts, and a steel frameless dump trailer.

The Indiana Department of Revenue ("Department") audited Taxpayer's records for tax years 2012, 2013, and 2014. Pursuant to the audit, the Department determined that Taxpayer failed to pay sales tax at the time of its purchases or leases and also failed to self-assess the use tax on some of the tangible personal property it purchased and used during the course of conducting its business.

Taxpayer protested. An administrative hearing was held. This Letter of Findings ensues. Additional facts will be provided as necessary.

I. Sales and Use Tax - Exemption.

DISCUSSION

During the audit, the Department found that Taxpayer purchased or leased certain tangible personal property without paying sales tax or self-assessing and remitting use tax on those purchases. Taxpayer, to the contrary, claimed that it was entitled to several statutory exemptions on its purchases or leases.

As a threshold issue, all tax assessments are prima facie evidence that the Department's claim for the unpaid tax is valid; the taxpayer bears the burden of proving that any assessment is incorrect. IC § 6-8.1-5-1(c); Lafayette Square Amoco, Inc. v. Indiana Dep't of State Revenue, 867 N.E.2d 289, 292 (Ind. Tax Ct. 2007); Indiana Dep't of State Revenue v. Rent-A-Center East, Inc., 963 N.E.2d 463, 466 (Ind. 2012). Thus, the taxpayer is required to provide documentation explaining and supporting its challenge that the Department's assessment is wrong. Poorly developed and non-cogent arguments are subject to waiver. Scopelite v. Indiana Dep't of Local Gov't Fin., 939 N.E.2d 1138, 1145 (Ind. Tax Ct. 2010); Wendt LLP v. Indiana Dep't of State Revenue, 977 N.E.2d 480, 486 n.9 (Ind. Tax Ct. 2012).

Indiana imposes an excise tax called "the state gross retail tax" (or "sales tax") on retail transactions made in Indiana. IC § 6-2.5-2-1(a). A person who acquires property in a retail transaction (a "retail purchaser") is liable for the sales tax on the transaction. IC § 6-2.5-2-1(b). Indiana also imposes a complementary excise tax called "the use tax" on "the storage, use, or consumption of tangible personal property in Indiana if the property was acquired in a retail transaction, regardless of the location of that transaction or of the retail merchant making that transaction." IC § 6-2.5-3-2(a). "Use" means the "exercise of any right or power of ownership over tangible personal property." IC § 6-2.5-3-1(a). The use tax is functionally equivalent to the sales tax. See Rhoades v. Indiana Dep't of State Revenue, 774 N.E.2d 1044, 1047 (Ind. Tax Ct. 2002).

By complementing the sales tax, the use tax ensures that non-exempt retail transactions (particularly out-of-state retail transactions) that escape sales tax liability are nevertheless taxed. Rhoades, 774 N.E.2d at 1048; USAir, Inc. v. Indiana Dep't of State Revenue, 623 N.E.2d 466, 468 - 69 (Ind. Tax Ct. 1993). The use tax ensures that, after such goods arrive in Indiana, the retail purchasers of the goods bear their fair share of the tax burden. Rhoades, 774 N.E.2d at 1047 - 50 (explaining that, generally, states impose a use tax to prevent the erosion of the state's tax base when its residents make purchases in other states). To trigger imposition of Indiana's use tax, tangible personal property must (as a threshold matter) be acquired in a retail transaction. IC § 6-2.5-3-2(a); USAir, Inc., 623 N.E.2d at 468. A taxable retail transaction occurs when (1) a party acquires tangible personal property as part of its ordinary business for the purpose of reselling the property; (2) that property is then exchanged between parties for consideration; and (3) the property is used in Indiana. See IC § 6-2.5-1-2; IC § 6-2.5-4-1(b), (c); IC § 6-2.5-3-2(a).

Furthermore, "[s]ales and use taxes are transactional taxes imposed on the gross income received from a retail transaction. Therefore, sales or use tax can be collected more than once on the same item if the item is the subject of more than one non-exempt retail transaction." Monarch Beverage Co. Inc. v. Indiana Dep't of State Revenue, 589 N.E.2d 1209, 2014 (Ind. Tax Ct. 1992) (finding that in the absence of applicable exemptions, the purchaser-taxpayer must pay sales/use taxes on two distinct and separate taxable events/transactions, which it first purchased/titled the trailers and then subsequently transferred the ownership to a third party and leased the same trailers back pursuant to a lease agreement). "In general, the gross receipts from renting or leasing tangible personal property are taxable. . . ." [45 IAC 2.2-4-27](#)(a). Exemptions which are applicable to sales transactions under [45 IAC 2.2](#) also apply to transactions of renting or leasing tangible personal property. Id.

Moreover, all purchases of tangible personal property generally are taxable. [45 IAC 2.2-5-6](#)(a); [45 IAC 2.2-5-8](#)(a); [45 IAC 2.2-5-9](#)(a); [45 IAC 2.2-5-10](#)(a); [45 IAC 2.2-5-61](#)(j). An exemption from the use tax is granted for transactions where the sales tax was paid at the time of purchase pursuant to IC § 6-2.5-3-4 and [45 IAC 2.2-3-4](#). There are various tax exemptions available under [IC 6-2.5-5](#); these enumerated exemptions also apply to transactions which are subject to Indiana use tax. [45 IAC 2.2-3-14](#). A statute which provides a tax exemption, however, is strictly construed against the taxpayer. Indiana Dep't. of State Revenue, Sales Tax Division v. RCA Corp., 310 N.E.2d 96, 97 (Ind. Ct. App. 1974). "[W]here such an exemption is claimed, the party claiming the same must show a case, by sufficient evidence, which is clearly within the exact letter of the law." Id. at 101 (internal citations omitted). In applying any tax exemption, "[t]he general rule is that tax exemptions are strictly construed in favor of taxation and against the exemption." Indiana Dep't of State Revenue v. Kimball Int'l Inc., 520 N.E.2d 454, 456 (Ind. Ct. App. 1988).

Taxpayer in this instance seemingly argued that its purchases and use of certain tangible personal property were exempt from sales and use tax under several statutory provisions, such as (1) purchase for resale exemption, and

(2) public transportation exemption. This Letter of Findings addresses Taxpayer's arguments in turn, as follows:

A. Purchase for Resale, Rental, or Leasing

Taxpayer first referenced the audit assessment of its purchases of "gallon drums, poly pails," "[p]loy overpacks," and "[s]ponge rubber lid gaskets" ("Items at Issue"). Taxpayer argued that its purchases of the Items at Issue were sold to customers who claimed their purchases were exempt. To support its protest, Taxpayer offered sample sales invoices and exemption certificates, ST-105 forms. Taxpayer however did not refer to any statutory provision to support its argument. Presumably, Taxpayer here claimed that its purchases of the Items at Issue were not subject to sales or use tax pursuant to IC § 6-2.5-5-8(b), which provides:

Transactions involving tangible personal property other than a new motor vehicle are exempt from the state gross retail tax if the person acquiring the property acquires it for resale, rental, or leasing in the ordinary course of the person's business without changing the form of the property.

[45 IAC 2.2-5-15](#) further explains:

- (a) The state gross retail tax shall not apply to sales of any tangible personal property to a **purchaser who purchases the same for the purpose of reselling, renting or leasing, in the regular course of the purchaser's business, such tangible personal property in the form in which it is sold to such purchaser.**
- (b) General rule. Sales of tangible personal property for resale, rental or leasing are exempt from tax **if all of the following conditions are satisfied:**
 - (1) The tangible personal property is sold to a purchaser who purchases this property to resell, rent or lease it;**
 - (2) The purchaser is occupationally engaged in reselling, renting or leasing such property in the regular course of his business; and**
 - (3) The property is resold, rented or leased in the same form in which it was purchased.**
- (c) Application of general rule.
 - (1) The tangible personal property must be sold to a purchaser who makes the purchase with the intention of reselling, renting or leasing the property. This exemption does not apply to purchasers who intend to consume or use the property or add value to the property through the rendition of services or performance of work with respect to such property.
 - (2) The purchaser must be occupationally engaged in reselling, renting or leasing such property in the regular course of his business. Occasional sales and sales by servicemen in the course of rendering services shall be conclusive evidence that the purchaser is not occupationally engaged in reselling the purchased property in the regular course of his business.
 - (3) The property must be resold, rented or leased in the same form in which it was purchased.

(Emphasis added).

Upon review, however, Taxpayer's reliance is misplaced. Specifically, Taxpayer was the purchaser who bought the Items at Issue. The sales invoices, however, demonstrated that Taxpayer was not the seller who sold the Items at Issue. As discussed earlier, "sales or use tax can be collected more than once on the same item if the item is the subject of more than one non-exempt retail transaction." Without the necessary documentation to establish that Taxpayer indeed was the seller concerning the transactions in question, Taxpayer failed to establish that it acquired the Items at Issue "for resale, rental, or leasing in the ordinary course of [its] business without changing the form of the property." Since Taxpayer was not the seller, the issue of whether the exemption certificates were valid is moot.

In short, regardless of Taxpayer's intent when it purchased the Items at Issue, Taxpayer did not purchase the Items at Issue for resale. As mentioned earlier, Taxpayer is required to provide documentation explaining and supporting its challenge that the Department's assessment is wrong. Poorly developed and non-cogent arguments are subject to waiver. *Scopelite*, 939 N.E.2d at 1145; *Wendt LLP*, 977 N.E.2d at 486. The Department thus is not able to agree that Taxpayer's purchases of the Items at Issue were exempt from sales or use tax. Since Taxpayer failed to establish that its purchases and use of the Items at issue were exempt, Indiana use tax is properly imposed.

B. Purchase for Providing Public Transportation Services

Taxpayer claimed that it purchased tires and parts as well as leased a dump trailer to provide public

transportation of goods, and therefore, those purchases and their use were exempt from sales and use tax.

IC § 6-2.5-27 offers a tax exemption on certain purchases of tangible personal property and services, which states:

Transactions involving tangible personal property and services are exempt from the state gross retail tax, if the person acquiring the property or service directly uses or consumes it in providing public transportation for persons or property.

[45 IAC 2.2-5-61](#), in relevant part, further provides:

- (a) The state gross retail tax shall not apply to the sale and storage or use in this state of tangible personal property which is directly used in the rendering of public transportation of persons or property.
- (b) Definition: Public Transportation. Public transportation shall mean and include the movement, transportation, or carrying of persons and/or property for consideration by a common carrier, contract carrier, household goods carrier, carriers of exempt commodities, and other specialized carriers performing public transportation service for compensation by highway, rail, air, or water, which carriers operate under authority issued by, or are specifically exempt by statute or regulation from economic regulation of, the public service commission of Indiana, the Interstate Commerce Commission, the aeronautics commission of Indiana, the U.S. Civil Aeronautics Board, the U.S. Department of Transportation, or the Federal Maritime Commissioner; however, **the fact that a company possesses a permit or authority issued by the P.S.C.I., I.C.C., etc., does not of itself mean that such a company is engaged in public transportation unless it is in fact engaged in the transportation of persons or property for consideration** as defined above.
- (c) In order to qualify for exemption, the tangible personal property must be **reasonably necessary** to the rendering of public transportation. The tangible personal property must be **indispensable and essential in directly transporting persons or property**. (Emphasis added).

In *Meyer Waste Sys., Inc. v. Indiana Dep't of State Revenue*, a garbage hauler, Meyer Waste System, Incorporated, argued that it was entitled to the public transportation exemption on various purchases and use of tangible personal property, including "garbage trucks, garbage loading and unloading equipment, replacement parts for trucks and loading equipment, and tools and machinery for repair and maintenance of said items." *Meyer Waste Sys., Inc. v. Indiana Dep't of State Revenue*, 741 N.E.2d 1, 3 (Ind. Tax Ct. 2000). Following the case law established by *Indiana Waste Systems of Indiana, Inc. v. Indiana Dep't of State Revenue*, 633 N.E.2d 359 (Ind. Tax Ct. 1994) (*Indiana Waste I*), *Indiana Waste Systems of Indiana, Inc. v. Indiana Dep't of State Revenue*, 644 N.E.2d 960 (Ind. Tax Ct. 1994) (*Indiana Waste II*), and *National Serv-All, Inc. v. Indiana Dep't of State Revenue*, 644 N.E.2d 954 (Ind. Tax Ct. 1994), the Indiana Tax Court explained that garbage was "property" under IC § 6-2.5-27, but "in order to qualify for the exemption the hauler must not be the owner of the garbage." *Id.* at 4-5. Additionally, "the carrier must be predominantly engaged in transporting property of another to be entitled to the exemption." *Id.* The court further explained that "[a]t the point the garbage is abandoned, the generators of the garbage lose their ownership rights." In other words, "a garbage generator abandons its garbage when it places garbage on the curb or curtilage to be picked up by the garbage hauler unless it takes affirmative steps to retain ownership or control." *Id.* The court concluded that "[a]bsent an agreement between a garbage generator and a garbage hauler reserving ownership in the generator, the ownership of the garbage passes when the hauler removes the garbage from the generator." *Id.* The court determined that the garbage hauler was not entitled to the public transportation exemption because it did not haul the property of another. As to the second requirement—the carrier must be predominantly engaged in transporting property of another—the Indiana case law further offers useful guidance, as follows:

In *Indiana Dep't. of State Revenue v. Calcar Quarries, Inc.*, 394 N.E.2d 939 (Ind. Ct. App. 1979), the taxpayer, Calcar Quarries, Inc. (Calcar), had multiple lines of business, including a stone quarry, a hot mix asphalt plant, and a ready mix concrete facility in Indiana. *Id.* at 940. After an audit, the Department determined that Calcar engaged primarily in the service of hauling its own product, and, thus, was not entitled to public transportation exemption on trucks and equipment it purchased or rented because it was not engaged in public transportation. *Id.* The Indiana Court of Appeals found that Calcar's trucks had been used for hauling property owned by others. *Id.* at 941. Additionally, the Court of Appeals also found that Calcar charged separately for the stone and maintained separate accounting records for its trucking operation from those of the quarry, asphalt, and ready mix operations. *Id.* The Court of Appeals further noted:

[W]hen an item has been used for several purposes and only some of the purposes qualify the item for exemption, the taxpayer can gain exemption for the total amount of the purchase price of the item by showing that the item was used predominantly in an exempt manner.

Id. at 941 n.1.

Ruling in Calcar's favor, the Court of Appeals concluded that Calcar demonstrated that it predominantly used the trucks and equipment in transporting property of others.

In *Panhandle Eastern Pipeline Co. v. Indiana Dep't. of State Revenue*, 741 N.E.2d 816 (Ind. Tax Ct. 2001), Panhandle Eastern Pipeline Co., and its subsidiaries (Panhandle) claimed that, based on the amount of tangible personal property publicly transported, they were entitled to a 100 percent exemption of sales/use tax for equipment purchased and used in the distribution of natural gas, but the Department only granted a prorated exemption based on the actual amount of gas Panhandle publicly transported. Id. at 817. Ruling in favor of Panhandle, the Tax Court stated:

[T]he public transportation exemption provided by section 6-2.5-5-27 is an all-or-nothing exemption. If a taxpayer acquires tangible personal property for predominate use in providing public transportation for third parties, then it is entitled to the exemption. If a taxpayer is not predominately engaged in transporting the property of another, it is not entitled to the exemption.

Id. at 819.

In *Carnahan Grain, Inc. v. Indiana Dep't of State Revenue*, 828 N.E.2d 465 (Ind. Tax Ct. 2005), the Department determined that, based upon total miles traveled for each of the audited years, the taxpayer, Carnahan Grain, Inc. (Carnahan), predominantly used the tractor-trailers and related equipment to haul property owned by third parties, but it received only approximately 22 percent of its total income from hauling property of others. Thus, the Department assessed Carnahan additional sales/use tax on the tractor-trailers and related equipment on the ground that, although Carnahan predominantly used the tractor-trailers for third-party hauling, it was not predominantly engaged as a business in hauling for third parties, pursuant to the two-prong test outlined in the *Panhandle Eastern Pipeline Co.* decision. Id. at 467. Rejecting the Department's "income" approach, the Tax Court explained the proper application, as follows:

If [] the property is used predominantly for third-party public transportation, then the taxpayer is entitled to the exemption. Conversely, if the property is not predominantly used for third-party public transportation (i.e., it is predominantly used to transport the taxpayer's own property), then the taxpayer is not entitled to the exemption.

Id. at 468.

Specifically, following the *Calcar* decision, the court in *Carnahan Grain* reasoned that "when **an item** has been used for several purposes and only some of the purposes qualify **the item** for exemption, the taxpayer can gain exemption for the total amount of the purchase price of the item by **showing that the item was used predominantly in an exempt manner.**" Id. at 469 (**emphasis added**) (quoting *Calcar*, 394 N.E.2d at 941 n.1). The Tax Court ruled in *Carnahan's* favor based upon miles the trucks traveled to conclude that Carnahan predominantly used the trucks to transport property of others and thus public transportation exemption applied to the trucks and related equipment. Id.

In *Wendt LLP v. Indiana Dep't of Revenue*, 977 N.E.2d 480 (Ind. Tax Ct. 2012), the taxpayer, *Wendt LLP*, was in the business of relocating oversized factory machinery, claiming that it was entitled to the public transportation exemption on its tangible personal property used in the course of its business. Following the rulings of *Panhandle Eastern Pipeline Co.* and *Carnahan Grain*, the Tax Court reiterated that "[t]he public transportation exemption is all-or-nothing exemption" and this exemption requires "**an item** to be predominantly used, not exclusively used, in public transportation to be exempt." Id. at 484-85 (**emphasis added**). The Tax Court opined that a taxpayer, who claims the public transportation exemption, must demonstrate that the item is directly and predominantly used in providing public transportation. Id. The Tax Court stated that to satisfy the "direct use" requirement, the taxpayer must demonstrate (1) that the item is "necessary and integral" to its public transportation services; and (2) that the item is predominantly used in providing public transportation. Id. at 488. The Tax Court further illustrated that "predominate use may be shown by providing credible testimony, providing the ratio of income derived from the property's exempt use to the income derived from its non-exempt use, providing the ratio of the time spent using the property in an exempt manner to the time it is used in a non-exempt manner, or providing a similar ratio calculation based on volume." Id.

The Tax Court found that *Wendt's* services include four operational phases: (1) project planning (2) pre-transport

preparations (3) transportation, and (4) reassembly. Id. at 481-82. The Tax Court concluded that the items used to plan the routes and obtain the travel permits; the items used to disassemble, load, and secure customer's machinery for subsequent movement over the highway; as well as the items used to transport, escort, and secure customer's machinery met the requirement of "direct use" for public transportation. Id. at 486-87. The Tax Court, however, concluded that the items used to perform reassembly services post-delivery were "a convenience for its customers" and "fall outside the ambit of public transportation." Id. at 487-88. As to the requirement of "predominant use," the Tax Court stated that the evidence at trial established that Wendt predominantly used the items in providing public transportation. The evidence referenced includes Mr. Wendt's testimony, which was considered credible and was corroborated by the Department's audit findings. Id. at 488.

Accordingly, pursuant to the above mentioned statutes, regulations, and case law, a taxpayer is not required to be in the business of transporting property of others to claim the public transportation exemption. The taxpayer is entitled to the public transportation exemption on its purchase of an item only when the taxpayer demonstrates that, first, it does not own the property it transports, and, second, the item is directly and predominantly used to transport property of others for consideration. When in doubt, the courts examine the actual use of the item in question. There are various ways to show the item qualifies for "predominant use," including miles traveled, the ratio of time spent, volume, or income derived from the use of the item in question.

In this instance, throughout the protest process, Taxpayer claimed that its purchases and use of trailer tires, truck parts, hose assemblies, and trailer rental, were exempt because Taxpayer used them to provide public transportation of goods for hire, namely, carrying hazmat rated materials. To support its protest, Taxpayer supplemented additional documentation, including its permit issued by the Federal Highway Administration, its Unified Carrier Registration, its insurance policy, the owner's statement and two Indiana Commercial Driver's Licenses, lease of the dump trailer, photo of the dump trailer and sample bills of ladings.

Upon review, however, Taxpayer is mistaken. Taxpayer's supporting documentation demonstrated that it shipped "tin sheet" or "scrap steel." However, its documents failed to establish that it used the trucks or the dump trailer to transport the property of another. Taxpayer's supporting documentation also failed to demonstrate that it "directly and predominantly" used the trucks and the dump trailer to transport the property of another for consideration.

In conclusion, Taxpayer bears the burden of proving the Department's assessments were incorrect. As discussed above, Taxpayer failed to establish that it purchased the Items at Issue for resale. Also, Taxpayer's documentation was insufficient to establish that it directly and predominantly used the trucks and dump trailer to transport property owned by third parties other than Taxpayer itself for consideration. Since Taxpayer did not pay sales tax, use tax was properly imposed.

FINDING

Taxpayer's protest is respectfully denied.

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