

**DEPARTMENT OF REVENUE SERVICES REGULATIONS**

**Sales and Use Tax Regulations**

Agency	Reviewing counsel	Section #	Short Description / Subject Matter	History	Recommendation	EO Status <sup>+</sup>	Rationale
DRS	Office of Counsel	12-407(2)(i)(F)-1	Photographic studio services	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(I)-1	Services to industrial, commercial or income-producing real property	1991	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(J)-1	Business analysis, business management, business management consulting and business public relations services	1991; amended in 1999	Amend	4	Regulation could be revised to provide further clarity in this area.
DRS	Office of Counsel	12-407(2)(i)(M)-1	Repair services to motor vehicles	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(N)-1	Motor vehicle parking services	1999	Amend	3	Regulation needs to be updated to correct citations and reflect current statutory exemptions.
DRS	Office of Counsel	12-407(2)(i)(O)-1	Radio and television repair services	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(P)-1	Furniture reupholstering and repair services	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(Q)-1	Electrical and electronic repair services	1999	Amend	3	Regulation should be amended to correct statutory citations.

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DRS	Office of Counsel	12-407(2)(i)(R)-1	Lobbying or consulting services	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(S)-1	Sales agent services for selling tangible personal property	1999	Amend	3	Regulation needs to be updated to correct citations and reflect current statutory exemptions.
DRS	Office of Counsel	12-407(2)(i)(T)-1	Locksmith services	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(V)-1	Landscaping and horticulture services	1999	Amend	3	Regulation needs to be updated to correct citations.
DRS	Office of Counsel	12-407(2)(i)(W)-1	Window cleaning services	1999	No Action	1	
DRS	Office of Counsel	12-407(2)(i)(X)-1	Maintenance services	1999	Amend	3	Regulation needs to be updated to correct statutory citation.
DRS	Office of Counsel	12-407(2)(i)(Y)-1	Janitorial services	1999	Amend	3	Regulation needs to be updated to correct statutory citation.
DRS	Office of Counsel	12-407(2)(i)(Z)-1	Exterminating services	1999	No Action	1	
DRS	Office of Counsel	12-407(a)(i)(AA)-1	Swimming pool cleaning and maintenance	1999	Amend	3	Regulation needs to be updated to correct statutory citations.
DRS	Office of Counsel	12-407(2)(i)(BB)-1	Services to other than industrial, commercial or income-producing real property	1999	Repeal	2	Enumerated service was repealed effective 7/1/01.

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DRS	Office of Counsel	12-407(2)(i)(DD)-1	Repair or maintenance services to tangible personal property and contracts of maintenance, repair or warranty	1999	Amend	3	Regulation needs to be updated to correct citations. Rename regulation to (CC)-1 to match statute. Correct examples related to repairs to vessels because such repairs are no longer taxable.
DRS	Office of Counsel	12-408-1	Worthless accounts receivable	1985	No Action	1	
DRS	Office of Counsel	12-410(5)-1	Resale of services	1999	Amend	3	Regulation needs to be updated to correct statutory citations.
DRS	Office of Counsel	12-411(14)-1	Resale of services excluded from use tax	1999	No Action	1	
DRS	Office of Counsel	12-412(18)-1	Materials, tools and fuel used directly in an industrial plant in the actual fabrication of finished products to be sold	1991	Amend	4	Further study recommended; substantive revision may be required.
DRS	Office of Counsel	12-412(34)-1	Machinery used directly in a manufacturing production process	1991	Amend	3	Regulation needs to be updated to reflect current statutory exemptions.
DRS	Office of Counsel	12-412(63)-1	Farmer tax exemption permits	2003	No Action	1	

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DRS	Office of Counsel	12-426-1	Resale certificates	1980	Amend	3	Regulation should be amended to remove the form and to reference the Multistate Tax Commissioner certificate.
DRS	Office of Counsel	12-426-2	Barbers, beauty shop operators, bootblacks, launderers and cleaners	1972	Amend	4	Regulation could be amended to update terms.
DRS	Office of Counsel	12-426-3	Repealed 3/5/03			0	
DRS	Office of Counsel	12-426-4	Florists		No Action	1	
DRS	Office of Counsel	12-426-5	Repealed 4/7/80			0	
DRS	Office of Counsel	12-426-5a	Funeral establishments	1987	Amend	3	Regulation should be amended to reflect current statutory exemptions for caskets and clothing.
DRS	Office of Counsel	12-426-6	Circulating libraries	1980	Repeal	2	Regulation is unnecessary.
DRS	Office of Counsel	12-426-7	Repealed 3/5/03			0	
DRS	Office of Counsel	12-426-8	Repealed 3/5/03			0	
DRS	Office of Counsel	12-426-9	Repealed 4/4/72			0	
DRS	Office of Counsel	12-426-10	Repealed 4/7/80			0	

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DRS	Office of Counsel	12-426-10a	Repealed 12/26/85			0	
DRS	Office of Counsel	12-426-11	Repealed 4/7/80			0	
DRS	Office of Counsel	12-426-11(A)	Repealed 4/7/80			0	
DRS	Office of Counsel	12-426-11b	Repealed 4/23/91			0	
DRS	Office of Counsel	12-426-12	Repealed 4/6/2000			0	
DRS	Office of Counsel	12-426-13	Medicines by prescription	1980	Amend	4	Regulation is outdated and could be amended to provide additional clarification.
DRS	Office of Counsel	12-426-14	Oxygen, blood, artificial devices and aids, crutches and wheelchairs	1980	Amend	4	Regulation is outdated and could be amended to provide additional clarification.
DRS	Office of Counsel	12-426-15	Repealed 4/6/2000			0	
DRS	Office of Counsel	12-426-16	Repealed 4/7/80			0	
DRS	Office of Counsel	12-426-16a	Sales of or transfers of title to motor vehicles, snowmobiles, vessels and airplanes	1984	Amend	3	Regulation should be amended to reflect current statutory exemptions and rates.

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DRS	Office of Counsel	12-426-17	Casual or isolated sales	1972	Amend	3	Regulation is outdated and should be amended to reflect statutory changes.
DRS	Office of Counsel	12-426-18	Contractors and subcontractors	1980; amended 1999	Amend	3	Regulation needs to be updated to correct statutory citation.
DRS	Office of Counsel	12-426-19	Textile finishers and dyers		No Action	1	
DRS	Office of Counsel	12-426-20	Printing and related industries	1977	Amend	3	Regulation is outdated and should be revised to remove certificate form.
DRS	Office of Counsel	12-426-21	Taxes	1980	Amend	3	Regulation is outdated and should be amended to reflect a relevant example.
DRS	Office of Counsel	12-426-22	Collection of use tax by out-of-state retailers	1980	Amend	3	Regulation is outdated and should be amended to reflect current statutory language.
DRS	Office of Counsel	12-426-23	Repealed 8/22/2000			0	
DRS	Office of Counsel	12-426-24	Annual tax returns for certain sellers	1989	No Action	1	
DRS	Office of Counsel	12-426-25	Leasing and rental of tangible personal property	1980	Amend	3	Regulation is outdated and should be amended to reflect current statutory requirements.
DRS	Office of Counsel	12-426-26	Repealed 4/23/91			0	

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DRS	Office of Counsel	12-426-27	Enumerated services	1980	Amend	3	Regulation is outdated and should be revised to reflect current statutory requirements and exemptions.
DRS	Office of Counsel	12-426-28	Repealed 11/22/85			0	
DRS	Office of Counsel	12-426-28a	Repealed 4/6/2000			0	
DRS	Office of Counsel	12-426-29	Exemption of food products for human consumption; taxability of meals sold by eating establishments or caterers	1985	Amend	3	Regulation is outdated and should be revised to reflect current statutory requirements.
DRS	Office of Counsel	12-426-30	Clothing and footwear	1986	Amend	3	Regulation is outdated and should be revised to reflect current statutory exemptions.
DRS	Office of Counsel	12-430(7)-1	Nonresident contractors	1991	Repeal	2	Statute has been amended and now provides equivalent guidance.
DRS	Office of Counsel	12-431(b)-1	Presumed total purchase price of motor vehicle purchased other than from motor vehicle dealer	1992	No Action.	1	

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