

CHAPTER 12 – SALES TAX CODE

Sec. R12-350.3 Recordkeeping: out-of-City and out-of-State sales

(a) Out-of-City Sales. Any person engaging or continuing in a business who claims out-of-City sales shall maintain and keep accounting records or books indicating separately the gross income from the sales of tangible personal property from such out-of-City branches or locations.

(b) Out-of-State sales. Persons engaged in a business claiming out-of-State sales shall maintain accounting records or books indicating for each out-of-State sale the following documentation:

- (1) documentation of location of the buyer at the time of order placement; and
- (2) shipping, delivery, or freight documents showing where the buyer took delivery; and
- (3) documentation of intended location of use or storage of the tangible personal property sold to such buyer.

(Ord. 2010-25, 9/7/2010, Reenacted) SUPP 2010-03