

## CHAPTER 12 – SALES TAX CODE

### Sec. R12-405.1 Local advertising examples.

For the purposes of illustration only, and not by way of limitation, the following are provided as examples of local advertising subject to the tax:

- (1) retail sales and rental establishments doing business within the State when only one commonly designated business entity is identified by name in the advertisement.
- (2) financial institutions doing business within the State whether part of a national chain or local business only.
- (3) sales of real estate located within the State.
- (4) health care facilities located within the State.
- (5) hotels, motels, and apartments, whether a national chain or local so long as the advertisement identifies any location within the State.
- (6) brokers doing business within the State whether stockbrokers, real estate brokers, insurance brokers, etc.
- (7) nonprofit organizations, which even though tax exempt, have an office, whether national, local, or branch, within the State.
- (8) political activity, except United States Presidential and Vice Presidential candidates.
- (9) restaurants or food service establishments which have one or more branches, outlets, or franchises within the State even though the local franchisee or licensee may not be responsible for the placement of the advertisement.
- (10) services provided by individuals or entities within the State such as doctors, lawyers, architects, hairdressers, auto repair shops, counseling services, utilities, contractors, auction houses, etc.
- (11) coupons redeemable only at a single commonly designated business entity within the State.
- (12) theater, sports, and other entertainment events held at locations within the State.

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