

CHAPTER 12 – SALES TAX CODE

Sec. R12-450.5 Rental, leasing, and licensing for use of tangible personal property: delivery, installation, repair, and maintenance charges.

(a) Delivery and installation charges in connection with the rental, leasing, and licensing of tangible personal property are exempt from the tax imposed by Section 12-450; provided that the provisions of Regulation 12-100.2 have been met.

(b) Gross income from the sale of a warranty, maintenance, or similar service contract in connection with the rental, leasing, and licensing of tangible personal property shall be exempt.

(c) Separately stated charges for repair not included as part of a warranty, maintenance, or similar service contract relating to the rental, leasing, or licensing of tangible personal property are exempt from the tax imposed by Section 12-450; however, such income is subject to the provisions of Sections 12-460 and 12-465, and the provisions of Regulation 12-465.1.

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