

CHAPTER 12 – SALES TAX CODE

Sec. R12-460.6 Retail sales: consignment sales.

Sales of merchandise acquired on consignment are taxable as retail sales. In cases where the merchant is acting as an agent on behalf of another dealer, sales of the consigned merchandise are taxable to the principal, provided the merchant makes full disclosure to customers that he is acting only as an agent for the named principal. However, when the principal is not deemed to be a dealer, such sales are considered to be those of the merchant and are taxable to him.

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