



T E X A S

SEPARATED LABOR AND MATERIALS INFORMATION

As outlined in the Performance Agreement between the Company and the The City of Alton Economic Development Corporation, the general definition of the separated materials to be identified as significant contracts in relation to construction of a new facility (aka build to suit facility) would be as follows:

"Significant" sub-contracts for construction of a new facility or a build to suit facility would include construction material purchase contracts that are a value of \$100,000.00 or more, such as, but not limited to, the following construction materials:

- Concrete
- Steel (foundation as well as framing)
- Pre-cast concrete/windows/glass/exterior siding
- Heating Ventilation Air Conditioning Plumbing (HVAC)
- Lighting
- Roofing

Depending upon the level of finish-out, additional sub-contractors may come into play on certain construction contracts.

For example:

- Hotels may include carpeting/flooring, paint, trim/doors, hardware and plumbing
- Hospitals may include vacuum/gas distribution ventilation systems

The Verification of Sales Tax Payments form would be:

- Completed by the appropriate Contractors or Sub-Contractors and provided to the General Contractor of the Company.
- Submittal timelines by the Company to the CADC of the Verification of Sales Tax Payments would be a semi-annual submittal beginning six months after the construction commencement date and a final report due within 30 days following the completion of the facility.
- The reports will be provided by the CADC to the City of Alton Finance Department for final review and verification.



T E X A S

Verification of Sales Tax Payments

CADC Agreement Name: _____

Date of Agreement: _____

Entity That Paid Tax

Payor Legal Name: _____

Payor Texas Sales Tax Number: _____

Date Payor Made Payment: _____

Ref. Number of Document That Was Paid: _____

Amount of Separated Materials: _____

Amount of State Sales Tax Paid: _____

Amount of Alton City Sales Tax Paid: _____

Amount of Other Sales Tax Paid (identify jurisdictions) _____

Entity That Remitted Tax to Texas Comptroller

Reporting Entity's Legal Name: _____

Reporting Entity's Texas Sales Tax Number: _____

Report Period of Tax Payment to Texas Comptroller: _____

Date of Report Filing: _____

Amount of Tax Base Reported: _____

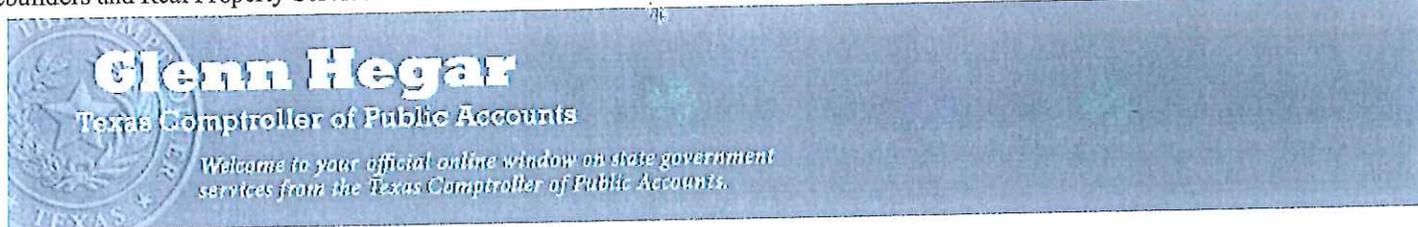
Amount of State Sales Tax Reported: _____

Amount of Frisco City Sales Tax Reported: _____

Amount of Other Sales Tax Reported (identify jurisdictions): _____

Date Report Received by CADC: _____

Date Report Submitted to City of Alton Finance Department: _____



Homebuilders and Real Property Services March 2001

A homebuilder is a contractor who improves residential real estate and who, in making such improvements, incorporates tangible personal property into the property improved.

Contracts

As a contractor, the homebuilder's sales and use tax responsibility depends upon the type of contract used. Contracts may be either lump-sum or separated contracts.

LUMP-SUM CONTRACTS - A lump-sum contract is a contract through which the price is billed as one lump-sum amount. The contract does not state a separate charge for the skill and labor from the materials incorporated into the work nor does the contract require invoices or progress billings, etc., to separately state these charges.

Under a lump-sum contract, the homebuilder is considered the ultimate consumer; the homebuilder's lump-sum charge to the customer is not taxed. The homebuilder owes the tax on the purchases of equipment, incorporated materials, consumable materials, and taxable services. However, the homebuilder does not owe tax on purchases of real property services.

SEPARATED CONTRACTS - A separated contract is one in which the price is divided into at least two amounts: a charge for skill and labor to perform the work and another for the materials incorporated into the realty. A contract that requires invoices or progress billings, etc., to separately state these charges is a separated contract.

Under a separated contract, the homebuilder is considered a retailer of the incorporated materials. The homebuilder must collect sales tax from the customer on the agreed contract price of all materials incorporated into the realty. The homebuilder may furnish the supplier a resale certificate when purchasing these incorporated materials.

The homebuilder owes the tax on the purchases of equipment, most consumable materials, and taxable services.

Also, a homebuilder, who in the contract separately states a charge for consumable materials, transfers title to these consumable materials, and labels these consumable materials as the customer's property, is reselling these consumables to the customer. As with the incorporated materials, the homebuilder must collect sales tax from the customer on the agreed contract price of these consumable materials. (The agreed contract price may

not be less than the amount the contractor paid for the materials.)

Real Property Services

Real property services are taxable services, but they are not taxable if purchased by a homebuilder as part of a contract to build a new residential structure or other improvement next to the new residential structure and used in the residential occupancy of the structure.

A homebuilder can be a contractor, a developer, or a home owner acting as a general contractor to improve a new residential structure.

"Residential structures" include houses, apartments, condominiums, nursing homes, and retirement homes. However, hotels, motels, hospitals, rehabilitation centers, prisons, and recreational vehicle parks are not residential structures.

Examples of "new improvements" next to a new residential structure include new rooms, sidewalks, swimming pools, gazebos, garages, fences, sprinkler systems, decks, retaining walls, driveways, fish ponds, and patios. However, tax exemptions for real property services provided while constructing these new improvements apply only in connection with building a new residential structure (living quarters). The term "new improvements" does not include repairs, renovations, or interior remodeling, e.g., re-roofing a house or renovating a garage.

There are six real property services: landscaping; the care and maintenance of lawns, yards, or ornamental trees or other plants; removal or collection of garbage, rubbish, or other solid waste; building or grounds cleaning, janitorial, or custodial services; structural pest control service; and surveying of real property.

If a homebuilder is constructing a new residential structure, under a lump-sum contract, the homebuilder is considered the ultimate consumer, but he does not owe tax on purchases of real property services. Under a separated contract to build a new residential structure, the homebuilder does not owe tax on purchases of real property services, but must include these costs in the labor portion of the contract.

Examples Of Real Property Services

Landscaping is the activity of arranging and modifying areas of land, natural scenery, and other areas, such as indoor or outdoor patios, for aesthetic effect, considering the use to which the land is to be put. The term includes adding, removing, or arranging natural forms, features, and plantings, including vegetation, and other features to fulfill aesthetic requirements. It includes the application of soil, soil additives, and amendments to prepare or maintain the planting area.

Some examples are garden planting or maintenance, arborist services, ornamental bush or shrub planting, tree planting or removal, tree surgery, pruning or spraying, and lawn sodding. **The term does not include the addition of sprinkler systems, retaining walls, ponds, pools, or fences, or other construction activities or services provided by landscape designers or landscape architects, such as consultation, research, preparation of general or specific design or detail plans, studies, specifications, or supervision, or any other professional services or functions within the definition of the practice of engineering or architecture.** Landscaping services performed by

landscape designers or landscape architects are taxable.

Another example is lawn and yard maintenance, which includes mowing, trimming, fertilizing, watering, and any other treatment or service that may be performed on private or commercial yards or lawns. It also includes maintenance of trees and plants whether inside or outside a building. The term does not include clearing land for buildings and power line rights-of-way or pipeline rights-of-way. Maintaining land belonging to a governmental entity if the service is required by the governmental entity is not yard maintenance.

Surveying is a real property service. It includes activities performed to determine or confirm the boundaries of real property, or to determine or confirm the location of structures or other improvements in relation to the boundaries of the property by the use of relevant elements of law, research, measurement, analysis, computation, mapping, and land description. Examples include boundary recovery, residential surveying, lot surveying, title surveying, as-built title surveying, and right-of-way surveying. The term does not include activities performed after taxable surveying has been completed to search the surveyed area for items of archaeological or historic significance. (Effective October 1, 1999, the owner of the residential property does not owe tax on surveying services that are purchased in connection with the construction of a new residential structure. However, this provision for owners expires October 1, 2001.)

Certification

The homebuilder knows the nature of the work performed; therefore, it is the homebuilder's responsibility to determine whether the work is to build a new residential structure or perform other qualified residential new construction. In many cases, it may seem obvious that the work is being done in connection with construction of a new residential structure. In other cases, the real property service provider may have no idea whether the work qualifies as a nontaxable service. The real property service provider is not responsible for making this determination. To eliminate any doubt as to the status of the work, the homebuilder should give the real property service provider certification that the work is residential new construction. A homebuilder may issue an exemption certificate as a form of certification.

A homebuilder may issue a certification for real property services purchased as part of a contract to build a new residential structure until the residential structure is sold and occupied and the terms of the sale are complete. For example, a builder may choose not to purchase landscaping for a new home until the home sells. In the contract of sale for the home, the homebuilder promises to provide the landscaping specified by the home buyer. The homebuilder may issue a certification for the landscaping he purchased after the home was completed. After a new home is sold and occupied and the terms of the sale have been satisfied, the homebuilder's purchases of landscaping and other real property services are taxable, including any work performed under a homeowner's warranty.

A homebuilder may not issue a certification for real property services performed on a model home while using it as an office. However, no tax is due on the labor to landscape a new house that was used as a sales office and is now being converted to a house suitable for residential occupancy. In the case of common areas adjacent to residential structures, like a recreation facility and pool in a subdivision, the homebuilder may issue a certification for purchases of real property services until the common-area structure is complete and available for use.

A person who performs real property services should presume that the services are taxable and collect tax on the total charge unless the homebuilder certifies in writing that the service is part of an improvement of real property with a new residential structure or an improvement next to an existing home or residence. The certification may be a completed exemption certificate or a letter from the homebuilder explaining that the service is purchased as a part of residential new construction.

Materials Used To Provide Non-Taxable Services

Once a real property service provider gets this certification, its services are no longer taxable services. The service provider owes tax on all materials transferred to the homebuilder and on supplies or equipment used to provide the nontaxable service. However, landscapers are an exception.

Materials Used By Landscapers

Because a landscaper incorporates tangible personal property into realty by planting trees, shrubs, grass, etc., a landscaper becomes a subcontractor. As a subcontractor, the landscaping company's tax responsibilities are determined by the type of contract under which it performs the work. If the contract separates charges for materials from charges for labor, it is a separated contract. If the contract is for one amount, which includes labor and materials, then it is a lump-sum contract.

Under a separated contract, the landscaping company may purchase incorporated materials, such as trees, shrubs, and grass, tax free for resale. The company must then collect tax or a properly completed resale certificate, as applicable, when it sells the plants to the homebuilder. The labor is not taxable. Under a lump-sum contract, the landscaper owes tax on all plants, as well as supplies and equipment used in landscaping the house, and does not collect any sales tax from the homebuilder.

Local Tax

When a contractor builds a custom home, the contractor's responsibility for local tax is affected by the type of contract the contractor has with the customer. A contractor with a lump-sum contract is the consumer of all taxable items incorporated into the real property.

When a contractor with a lump-sum contract purchases taxable items from a supplier who delivers the items from the supplier's place of business inside a taxing city, county, or special purpose district, the taxable items are subject to that city's, county's or special purpose district's sales tax no matter where the items are delivered within Texas. The point of delivery determines the transit sales and use taxes.

When a contractor with a lump-sum contract purchases from a supplier who delivers from a place of business located outside a taxing city, county, or special purpose district and the taxable items are brought, shipped, or delivered directly into a taxing city, county, special purpose district, or transit authority, local use tax is due to that local taxing jurisdiction.

A contractor with a separated contract is considered to be the retailer of the incorporated materials and must collect tax from the customer on those materials. The jobsite is the "place of business" of the contractor. The

homebuilder must collect city, county, special purpose district, and transit sales tax based upon the location of the jobsite. If the jobsite is within a taxing city, county, special purpose district, or transit authority, then that city's, county's, special purpose district's or transit authority's sales tax must be collected by the contractor from his customers based upon the agreed contract price of the materials.

Resale and Exemption Forms

The Texas Resale Certificate, form 01-339 Front, and the Texas Sales and Use Tax Exemption Certification, form 01-339 Back, are [available online \(/taxinfo/taxforms/01-forms.html\)](/taxinfo/taxforms/01-forms.html).

94-157

(03/01)

Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit	Phone (Area code and number)											
Address (Street & number, P.O. Box or Route number)												
City, State, ZIP code												
Texas Sales and Use Tax Permit Number (must contain 11 digits)												
<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td><td style="width: 10%;"></td> </tr> </table>												
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico												
<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 40%;"><i>(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)</i></td> </tr> </table>			<i>(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)</i>									
	<i>(Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)</i>											

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____

City, State, ZIP code: _____

Description of items to be purchased on the attached order or invoice:

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Purchaser sign here	Title	Date
------------------------	-------	------

**This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.**

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.
Do not send the completed certificate to the Comptroller of Public Accounts.**

[<<Prev Rule](#)**Texas Administrative Code**[Next Rule>>](#)**TITLE 34****PUBLIC FINANCE****PART 1****COMPTROLLER OF PUBLIC ACCOUNTS****CHAPTER 3****TAX ADMINISTRATION****SUBCHAPTER P****MUNICIPAL SALES AND USE TAX****RULE §3.379****Contractors**

(a) Definitions. For the definition of lump-sum and separated contracts and the general responsibilities of contractors, see §3.291 of this title (relating to Contractors).

(b) Separated contracts.

(1) Contractors performing separated contracts are retailers of the materials incorporated in the customer's real property.

(2) Contractors performing separated contracts are required to hold permits and to collect city sales tax from customers on the sales price of the materials. See §3.286 of this title (relating to Seller's and Purchaser's Responsibilities).

(3) The job-site is the contractor's place of business for the purpose of determining the imposition of city tax.

(4) If the job-site is within a taxing city, city tax is due for that city on the separate charges for materials. If the job-site is not in a taxing city, the city tax is not due.

(5) Contractors are not selling the equipment and consumable supplies they use but do not incorporate into the customer's property. The contractor may not issue or accept resale certificates but must pay the city tax, if any, on the equipment and consumable supplies. This city tax may not be passed on directly to the customer.

(c) Lump-sum contracts.

(1) Contractors performing lump-sum contracts are consumers of all materials, supplies, and equipment used or incorporated into the customer's property.

(2) Contractors purchasing taxable items for use in lump-sum contracts must pay city sales tax to Texas retailers as set out in §3.374 of this title (relating to Collection and Allocation of the City Sales Tax). The job-site of the lump-sum contractor does not determine the imposition of city sales tax.

(3) If taxable items are brought into Texas by a contractor for use in the performance of a lump-sum contract in a taxing city, the city use tax is due. See §3.375 of this title (relating to City Use Tax).

(4) If taxable items are purchased from a retailer within the state but outside a taxing city, and the items are shipped into or brought by the contractor directly into a taxing city, the city use tax is due. See §3.375 of this title (relating to City Use Tax).

(5) The basis of the city use tax is the purchase price. The city use tax is due in the reporting period in which the item was first stored, used, or otherwise consumed in a taxing city.

(d) Exempt organizations. Contractors improving realty for organizations exempted under the Tax Code, §151.301 or §151.310, may purchase certain taxable items exempt from local sales and use taxes. Those items exempt from local sales and use taxes include:

(1) tangible personal property to be incorporated into the customer's real property;

(2) consumable items that are necessary and essential to the contract and completely consumed at the job-site; and

(3) taxable services performed at the job-site and that are either expressly required by the contract to be performed or purchased by the contractor or are integral to the performance of the contract.

Source Note: The provisions of this §3.379 adopted to be effective January 1, 1976; amended to be effective October 19, 1979, 4 TexReg 3624; amended to be effective March 6, 1985, 10 TexReg 632; amended to be effective December 28, 1993, 18 TexReg 9312.

[Next Page](#)

[Previous Page](#)

[List of Titles](#)

[Back to List](#)

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Finance - October 2004

Common Construction Sales Tax Issues

By Brad Gross

Know Your Definitions

Often what contractors refer to as new construction or remodeling may not be the same as the state's definition. The definition also varies depending on the type of construction—residential or commercial. New construction is defined as "all new improvements to real property including initial finish-out work to the interior or exterior of the improvement." Finishing out existing office space that was previously used as storage or occupied by a tenant is not considered new construction. Texas defines remodeling as "to rebuild, replace, alter, modify or upgrade existing real property." Adding a new floor to an existing building would be considered new construction, while relocating a wall to create new square footage is remodeling. Lifting a ceiling is only new construction if it creates new, usable square footage. Texas does not tax new commercial construction labor (only incorporated materials) but does tax remodeling materials and labor for commercial buildings. In order to effectively administer sales tax a contractor should know how their project will be classified by the state.

Have a Written Contract

While it seems like common sense to put it in writing, all too often construction contracts are handled on the "good old boy" system, with just a handshake and a promise. If a conflict ever arises and a contract does not exist, an invoice will take precedence, even if on its face it doesn't support what the parties agreed upon. It is important to always have a written contract that details the terms agreed to by both parties.

Consider Resale Certificates

On the job site, it is often necessary to send an employee to purchase supplies. Depending on the setup of the contract, you may want the employee to issue a resale certificate. If so, it is important that employees with access to this certificate understand when it should and should not be used. Proper review of these purchases will ensure that tax is being administered according to the structure of the contract and is not underpaid or overpaid.

Lump-Sum Versus Separated

Different jobs have different contracts. The difference centers around who is deemed the end user (contractor, subcontractor or customer). If a resale certificate is utilized for purchases it is imperative that the contract or invoice be structured according to the guidelines set forth by the state. Texas does not tax labor on new commercial or residential construction but does tax the materials incorporated. If the contractor chooses to issue a resale certificate at the time materials are purchased, it is necessary that the contract be separately stated for materials and labor. If the contractor pays tax at the time materials are purchased, a lump-sum contract can be used in both commercial and residential construction and no tax will be charged to the customer (the contractor is deemed the end user of the materials). Sales tax must be collected on

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materials and labor for commercial repair and remodeling.

Different Contracts For Same Job

Often contractors and subcontractors are not using the same contract structure (**lump-sum or separated**). When the general contractor is working under a lump-sum contract and the subcontractor is using a separated contract, the subcontractor will collect tax from the general contractor on incorporated materials. The general contractor will not collect any tax from the customer. In cases where the general contractor is using a separated contract and the subcontractor is using a lump-sum contract, it is the duty of the subcontractor to pay tax on the materials used on his jobs. The general contractor should list the amount billed by the subcontractor separately on the invoice to the customer and should not collect tax. It is very important for the general contractor and the subcontractor to agree on what type of job is being performed (new construction or remodeling) and the type of contracts used.

These are just a few of the details that a construction company should monitor closely. It is easier to start something off on the right foot rather than try to fix it in the end, when it will only be more difficult to sort through and more costly to resolve. A strong understanding of applicable state law combined with clear communication can help ensure that sales tax is properly administered.

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20th January 2010 Texas: Is Your Contract "Separated" or "Lump-Sum"?

Is your construction contract "separated" or "lump-sum"? If not sure, your contracts, invoicing and all supporting documents should be clear. According to a recent Texas case, [<http://cpastar2.cpa.state.tx.us/highlight/index.html?url=http%3A//aixtcp.cpa.state.tx.us/opendocs/open31/200905415h.html&charset=iso-8859-1&la=en&fterm=Hearing&fterm=49%2C560&search=../query.html%3Fqt%3DHearing%2B49%2C560>] you can't just go by INTENT.

The following is an analysis of the case by Texas Tax Policy News: [<http://window.state.tx.us/taxinfo/taxpnw/tpn2009/tpn912.html>]

According to the Case [<http://cpastar2.cpa.state.tx.us/highlight/index.html?url=http%3A//aixtcp.cpa.state.tx.us/opendocs/open31/200905415h.html&charset=iso-8859-1&la=en&fterm=Hearing&fterm=49%2C560&search=../query.html%3Fqt%3DHearing%2B49%2C560>], the taxpayer provided heating, ventilating and air conditioning (HVAC) contracting services for new construction. The taxpayer entered into a subcontract with a contractor who, in turn, had entered into a contract with a prime contractor performing commercial new construction for the owner of a hotel. The taxpayer did not pay sales tax to suppliers for materials it incorporated into the job. The taxpayer claimed that its contract qualified as a separated contract for sales and use tax purposes, and therefore, it qualified for the sale for resale exemption. The contract, however, stated a lump-sum price.

The taxpayer based its claim on three arguments. First, the taxpayer argued that the contract was a separated contract by its terms, based on precedent established in Comptroller Decision No. 40,445 (2002) [<http://aixtcp.cpa.state.tx.us/opendocs/open27/200205246h.html>]. In that decision, the disputed contract was held to be a separated contract because the incorporated materials and labor were separately stated in a schedule of values included in a revised bid proposal, which was specifically incorporated by the contract.

In this hearing, however, even though the contract required a statement of values on which to base applications for payment, the contract did not require the statement of values to break out the charges for incorporated materials and labor. Additionally, the taxpayer neglected to provide a copy of the statement of values as evidence. The Comptroller determined that the testimony regarding the statement of values was insufficient to compensate for the absence of the evidence.

Second, the taxpayer argued that the contract was separated because the parties intended it to be separated and treated it as such. The taxpayer initially billed the contractor for sales tax on the incorporated materials. The contractor directed the taxpayer to cease charging tax on the incorporated materials, and provided the taxpayer with a resale certificate for them.

Subsequently, the contractor submitted two change orders, one directing the taxpayer to deduct an amount of sales tax from the original contract amount, another directing the taxpayer to apply a credit in sales tax against the contract amount. Per taxpayer testimony, the taxpayer had charged sales tax on materials only, and the change orders were triggered by the issuance of the resale certificate. Regarding whether these documents served to establish intent, the Comptroller held that intent could not be given any weight under established Comptroller precedent. See Comptroller Decisions 35,473 (1996) [<http://aixtcp.cpa.state.tx.us/opendocs/open14/9611019h.html>] and 24,368 (1990) [<http://aixtcp.cpa.state.tx.us/opendocs/open14/0982en1h.html>].

The Comptroller stated, "The parties' intent cannot override the clear language of the contract providing for a lump-sum contract price."

Third, the taxpayer argued that the contract was separated because it incorporated the contract between the prime contractor and the owner, which, it claimed, was separated. The Comptroller did not address the argument because the taxpayer neither produced a copy of that contract nor described its provisions.

BOTTOM-LINE

If you aren't sure whether your contract is "separated" or "lump-sum," please contact me at brian.strahle@bakertilly.com [mailto:brian.strahle@bakertilly.com] to discuss.

Posted 20th January 2010 by Brian Strahle, Freelance State and Local Tax Research | Writing | National Tax Office Support

Labels: Construction Contractors, Sales Tax, Texas

 Add a comment

Enter your comment...

Comment as: Select profile...

Publish Preview

"Example"

Sales and Use Tax

Original Return for Period Ending 09/30/2015 (153)

Confirmation: You Have Filed Successfully.

Please do NOT send a paper return.

Congratulations on going paperless! Because you are electronically reporting this tax, you will no longer receive a paper tax return in the mail. To keep you up-to-date and informed of due dates for this tax, we will send a courtesy e-mail reminder to you at the e-mail address on file for this account.

Print this page for your records.

Reference Number:
Date and Time of Filing: 10/19/2015 09:35:12 AM

Taxpayer ID:
Taxpayer Name:
Taxpayer Address: 6517 HALE RIDGE CT HOUSTON, TX 77051-1510

Entered by: Leslie Winston
Email Address:
Telephone:
IP Address:

Credits Taken on Taxable Purchases	
Credits taken?	No
Licensed Customs Broker Exported Sales	
Sales tax refunded on exported items?	No

Loc #	Total Sales	Taxable Sales	Taxable Purchases	Subject to State Tax (Rate .0625)	State Tax Due	Subject to Local Tax	Local Tax Rate	Local Tax Due
00001	0	982,110	0	982,110	61,381.88			
Subtotal	0	982,110	0	982,110	61,381.88	0		0.00
Total Tax for Locations								61,381.88

Jurisdiction	Jurisdiction Name	Amount Subject to Local Tax	Tax Rate	Local Tax Due
2108172	ALTON-CITY	982,110	.02000	19,642.20
2101017	HOUSTON-CITY	Required	.01000	0.00
3101990	HOUSTON MTA	Required	.01000	0.00
Total Tax for List				19,642.20

Total Tax Due: = 81,024.08
Timely Filing Discount: - 405.12
Balance Due: = 80,618.96
Pending Payments: - 0.00
Total Amount Due and Payable: = 80,618.96
(State amount due is 61,074.97)
(Local amount due is 19,543.99)

Payment Summary

State Amount: 61074.97
Local Amount: 19543.99
Amount to Pay: \$80,618.96
Electronic Check: \$80,618.96

Payment Reference Number:
Trace Number:
Type of Bank Account: CHECKING
Account Holder Name:
Bank Routing Number: 413000001
Bank Account Number: *****
Payment Effective Date: 10/19/2015