

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

APPLICATION OF STATE-ADMINISTERED DISTRICT USE TAX TO PURCHASE FOR TEMPORARY STORAGE

8735.3

(Revised 12/01)

State-administered transit district use tax does not apply to storing, keeping, retaining, processing, fabricating or manufacturing of tangible personal property for subsequent use solely outside the State or for subsequent use solely outside the district imposing a use tax. The tax does apply when purchases are withdrawn from storage for use within the transit district.