

# Introduction

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The purpose of this book is to provide in-house tax professionals, attorneys, and accountants — in one source — the information we are most likely to need about sales and use taxes. Each chapter (for the District of Columbia and every state that imposes general sales and use taxes) sets out key principles and positions in that state, with citations to the pertinent statutes, regulations, and case law. In addition, the authors have collected and organized all-important interpretive information that frequently must be gleaned from rulings, bulletins, and other local lore (much of which would otherwise be impossible for practitioners in other states to find).

***Perspective and Reliability.*** Each state's chapter is written and updated annually by one or more lawyers experienced in the sales and use tax practice of the particular state. Most of the chapters are written by lawyers who are in private practice or are employed by companies where they have responsibility for sales and use taxes. These authors' perspective is likely to be more closely aligned with that of taxpayers than that of tax collectors. A few of the authors, however, are or were assistant attorneys general or state tax officials. In addition, some of the private sector authors have had their chapters reviewed by a responsible state tax official. While the authors remain responsible for the information contained in their chapters, the reliability of this book has been enhanced by this process.

***Organization.*** The chapters are organized in a uniform format to aid the reader in finding information. This will be particularly helpful for multistate research. However, the sales and use taxes are by no means uniform among the states, and the authors identify many important local variations. For some states, there is an aspect of these taxes that is so unusual or pervasive that the author has highlighted it "up front" in an introduction to that state's chapter. Also of special note is the definitions section of each

chapter, which sets forth the meanings of key statutory terms. To help familiarize the reader with the organization, a model chapter outline is provided at the beginning of the book, immediately after the list of authors.

***For More Information . . .*** No matter how many pages are devoted to the subject, it is impossible to anticipate every possible question that might arise concerning sales and use taxes. To increase the value of this resource, therefore, we have provided contact information for the current chapter authors. Readers who have questions or need more information are encouraged to contact an author for further guidance.

***Acknowledgements.*** The contributions of the chapter authors listed on the following pages are, of course, the heart of this resource. Essential to its quality were the efforts of editors Debra Herman, Mike McLoughlin, Kathleen King Parker, Scott Sebastian, Stewart Weintraub, and Margaret Wilson; Michelle Fu (Perkins Coie LLP), who coordinated the logistics and communications necessary to produce the book; and Anne Dunn, Andrea Amato, and Lisa Wilson (ABA Section of Taxation Publication Staff). Finally, this project of the Committee on State and Local Taxes, ABA Section of Taxation, benefited from the support of the Committee's Chair, Bill Prugh, and the Tax Section's Vice Chair (Publications), Douglas Mancino.

***Suggestions.*** Readers are encouraged to send any suggestions or corrections to Bob Mahon, c/o Perkins Coie LLP, 48th Floor, 1201 Third Avenue, Seattle, WA 98101-3099, with a copy to the appropriate chapter author.

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