

MANUFACTURED HOME SALES TAX COLLECTED

ITEMS TO BE TAXED AT 3%

PRICE

TAX

HOME (NEW OR USED) _____ X .03 _____
(Including all appliances shipped with home by manufacturer)

A/C & PAD _____ X .03 _____
SKIRTING _____ X .03 _____

EXTERIOR DOOR STEPS _____ X .03 _____

DELIVERY AND SETUP _____ X .03 _____

SIMPLE UTILITY CONNECTION _____ X .03 _____
DEMOLITION AND REMOVAL _____ X .03 _____

OTHER ITEMS

TOTAL TAXES COLLECTED AT 3% \$ _____

ITEMS TO BE TAXED AT 7%

UTILITY CONNECTIONS PLUS EXTRAS (POLE) _____ X .07 _____

DIRT FOR HOME PAD OR FILL IN _____ X .07 _____

DOZIER WORK/GRADING (IF CONTRACTED) _____ X .07 _____

SEPTIC TANK OR OTHER WASTE WATER SYSTEM _____ X .07 _____

ADDED APPLIANCES SOLD BY RETAILER _____ X .07 _____

WELL _____ X .07 _____

WINDOW UNIT AC _____ X .07 _____
LANDSCAPING _____ X .07 _____

PROPANE TANK _____ X .07 _____

FURNITURE _____ X .07 _____

DIGGING WATERLINE DITCH AND INSTALLING PIPE _____ X .07 _____

OTHER ITEMS: _____ X .07 _____

_____ X .07 _____

TOTAL TAXES COLLECTED AT 7% \$ _____

TOTAL TAXES COLLECTED (3% +7%) \$ _____

*****Items exempted _____

ITEMS THAT MAY BE EXEMPTED FROM COLLECTING TAXES:

1. CONCRETE FOOTERS, PILINGS, PIERS: WHEN USING CONCRETE THE SELLER OF CONCRETE COLLECTS THE TAXES EXAMPLE: Jackson Ready Mix will collect taxes from retailer. **Consumer is not charged taxes on concrete EVER!**

2. DECK, PORCH, OR PATIO : If retailer uses Tax ID number to buy supplies to build items and doesn't pay taxes, then 7% tax is collected from consumer. If retailer pays taxes on supplies when purchased then taxes are **not** collected from consumer.

3. DRIVEWAY OR SIDEWALK : If concrete and asphalt is used, the above language in #1 pertaining to concrete applies. NO TAXES WOULD BE COLLECTED FROM CONSUMER. If gravel, sand, stone, crushed shell, dirt, or other material is used, then 7% tax is collected from consumer.

4. WHEEL CHAIR RAMP: If retailer uses Tax ID number to buy supplies to build items and doesn't pay taxes, then 7% tax is collected from consumer. If retailer pays taxes on supplies when purchased then taxes are **not** collected from consumer.

5. CARPORT: If retailer uses Tax ID number to buy supplies to build items and doesn't pay taxes, then 7% tax is collected from consumer. If retailer pays taxes on supplies when purchased then taxes are **not** collected from consumer.

6. FENCE: If retailer uses Tax ID number to buy supplies to build items and doesn't pay taxes, then 7% tax is collected from consumer. If retailer pays taxes on supplies when purchased then taxes are **not** collected from consumer.

7. REFURBISHING AND UPDATING USED OR PRE OWNED HOMES TO RESALE: PARTS TO RENOVATE A USED HOME ARE EXEMPTED FROM TAXES HOWEVER RETAILER WILL COLLECT 3% FROM CONSUMER WHEN HOME IS SOLD

******* IF RETAILER HIRES CONTRACTOR TO BUILD ANY OF THE ABOVE ITEMS THEN THE CONTRACTOR WILL PAY TAXES ON THE MATERIALS USED AND THE RETAILER WILL NOT COLLECT TAXES FROM THE CONSUMER ON THE MATERIALS.**

SIMPLE UTILITY CONNECTION DEFINED BY DEPARTMENT OF REVENUE

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|----------------------------|--|
| 1. WATER CONNECTION | CONNECT TO WATER METER |
| 2. ELECTRIC | CONNECT ELECTRIC SERVICE TO EXISTING POLE |
| 3. GAS | CONNECT TO GAS METER |

IF THE ABOVE SERVICES ARE RENDERED AT THE TIME THE MANUFACTURED HOME IS INSTALLED THEN THE TAX COLLECTED FOR THE SERVICE WILL BE AT THE RATE OF 3%. (THIS WILL BE EXPLAINED IN THE REVENUE DEPARTMENT BULLETIN.)