

79-3695. Rate of tax involving contracts for certain construction projects, requirements. If any contractor has entered into a written binding contract prior to May 1, 2010, for the original construction, reconstruction, restoration, remodeling, renovation, repair or replacement of a building, facility or residential structure, or for the construction, reconstruction, restoration, replacement or repair of a bridge or highway, the state sales tax applicable to such contracts shall be remitted at the rate in effect prior to the state sales tax increase scheduled to take effect on July 1, 2010, if the contractor gives notice and proof of such contract to the director of taxation on or before July 10, 2010, which notice and proof shall be in such form and of such sufficiency as the director shall prescribe.

History: L. 2010, ch. 160, § 8; July 1.