

<?xml encoding="UTF-8">

## 52.229-1 State and Local Taxes.

As prescribed in [29.401-1](#) , insert the following clause:

*State and Local Taxes* (Apr 1984)

Notwithstanding the terms of the Federal, State, and Local Taxes clause, the contract price excludes all *State and local taxes* levied on or measured by the contract or sales price of the services or completed *supplies* furnished under this contract. The Contractor *shall* state separately on its *invoices* taxes excluded from the contract price, and the Government agrees either to pay the amount of the taxes to the Contractor or provide evidence necessary to sustain an exemption.

(End of clause)

**Parent topic:** [52.229 \[Reserved\]](#)