

# PART 1529—TAXES

Authority: 5 U.S.C. 301 and 41 U.S.C. 418b.

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## Subpart 1529.3—State and Local Taxes

1529.303 Application of State and local taxes to Government contractors and subcontractors.

## Subpart 1529.4 [Reserved]

**Parent topic:** SUBCHAPTER E—GENERAL CONTRACTING REQUIREMENTS

## **Subpart 1529.3—State and Local Taxes**

### **1529.303 Application of State and local taxes to Government contractors and subcontractors.**

Contractors are responsible for determining the availability of State and local tax exemptions and obtaining such exemptions, if available, unless the Contracting Officer determines under FAR 31.205-41(b)(3) that the administrative burden outweighs the corresponding benefit. Contractors are responsible for ensuring that subcontractors also seek and obtain such exemptions, if available.

## **Subpart 1529.4 [Reserved]**