PART 2829—TAXES

Authority: 28 U.S.C. 510; 40 U.S.C. 486(c); 28 CFR 0.75(j) and 0.76(j).

Source: 87 FR 47118, Aug. 2, 2022, unless otherwise noted.

Subpart 2829.3—State and Local Taxes

2829.302 Application of State and local taxes to the Government.

2829.303 Application of State and local taxes to Government contractors and subcontractors.

Parent topic: SUBCHAPTER E—GENERAL CONTRACTING REQUIREMENTS

Subpart 2829.3—State and Local Taxes

2829.302 Application of State and local taxes to the Government.

Generally, purchases and leases made by the Federal Government are immune from State and local taxation.

2829.303 Application of State and local taxes to Government contractors and subcontractors.

(a) It is DOJ policy that DOJ contracts shall not contain clauses expressly designating prime contractors as agents of the Government for the purpose of avoiding State and local taxes.

(b) A DOJ contracting activity may request to the CAO, through the HCA, that a contractor be considered an agent of the Government for the purpose of claiming immunity from State and local sales and use taxes. The CAO will review such requests to ensure compliance with DOJ policy and applicable law. Each case forwarded will be reviewed by the HCA or designee for approval before referral to the CAO.