Legal questions relating to tax issues should be referred to the Procurement Counsel.

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol, Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits (e.g., specially denatured spirits) tax-free for non-beverage Government use.
(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.

**Subpart 1329.3—State and Local Taxes**

**1329.303 Application of State and local taxes to government contractors and subcontractors.**

The designee authorized to review a proposed designation of a contractor as an agent of the Government is set forth in CAM 1301.70.