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1329.101 Resolving tax problems.

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1329.203 Other Federal tax exemptions.
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SUBPART 1329.3—STATE AND LOCAL TAXES
1329.303 Application of State and local taxes to government contractors and subcontractors.

PART 1329—TAXES
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Source: 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

1329.101 Resolving tax problems.

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

1329.203 Other Federal tax exemptions.

1329.203-70 DOC Federal tax exemption.

(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.