



Town of Timnath Sales Tax Guide

Definition of Doing Business:

TOWN OF TIMNATH MUNICIPAL CODE

ARTICLE IV SALES TAX 4.51. *Definitions*

Engaged in business in the Town means performing or providing services, or selling, leasing, renting, delivering, or installing tangible personal property as defined in this Section, for use, storage, or consumption within the Town. The term includes, but shall not be limited to, the following acts or methods of transacting business:

- a. Maintaining within the Town, directly or indirectly or by a subsidiary, an office, building, structure, store, distributing house, salesroom or house, warehouse, mobile vendor or other place of business;
- b. Maintaining within the Town an office for employees, agents or commissioned sales persons to solicit business or to install, assemble, repair, service or assist in the use of its products, or for demonstration or other reasons;
- c. Sending one (1) or more employees, agents, or commissioned sales persons into the taxing jurisdiction to solicit business or to install, assemble, repair, service, or assist in the use of its production, or for demonstration or other reasons;
- d. Owning, leasing, renting or otherwise exercising control over real or personal property within the Town;
- e. Making more than one (1) delivery into the taxing jurisdiction within a twelve-month period.

Any retailer who is engaged in business in the Town must have a valid business and sales tax license and must collect sales tax on all taxable retail sales.