

## **Sales and Use Tax (Consumer Use Tax)**

*When is Consumer Use Tax not applicable?*

Use tax does not apply to the storage, use, or consumption of tangible personal property, the sale or use of which has been subjected to a tax by another state and the tax paid in an amount equal to or in excess of the sales tax imposed.

However, there are other instances when use tax does not apply specifically in regard to certain sales and use tax exemptions.

See regulation 39-26-713.2(f) (Exemption statute)