

Regulations of Connecticut State Agencies

TITLE 12. Taxation

Agency

Department of Revenue Services

Subject

Services to Real Property

Section

§ 12-430(7)-1

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Sec. 12-430(7)-1. Nonresident contractors

Services to Real Property

Sec. 12-430(7)-1. Nonresident contractors

(a) **In general.** Section 12-430 (7) of the general statutes pertains to ensuring payment of the tax payable with respect to the consumption or use in this state of tangible personal property by a nonresident contractor pursuant to, or in the carrying out of, a contract. Subsection (b) of this regulation defines the term “nonresident contractor.” While this regulation pertains, for purposes of supplementary interpretation, as the phrase is used in section 12-2 of the general statutes, to said section 12-430 (7), the promulgation of this regulation is authorized by section 12-426 (1) of the general statutes.

(b) **Nonresident contractor.** The term “nonresident contractor” means a contractor without a permanent place of business in this state. Such a place of business means an office continuously maintained, occupied and used by such contractor’s regular employees regularly in attendance to carry on such contractor’s business in the contractor’s own name. An office maintained, occupied and used by a contractor only for the duration of a contract will not be considered a permanent place of business. An office maintained, occupied and used by a person affiliated with a contractor will not be considered a permanent place of business of the contractor.

(Effective April 23, 1991)