

## **State Tax Alert**

### **January 2026**

#### **State Sales and Use Tax Quarterly Update - January 2026**

Ernst & Young LLP's Sales and Use Tax Quarterly Update provides a summary of recent major legislative, administrative and judicial sales and use tax developments.

#### **Implementation of new Louisiana parish sales and use tax filing system postponed one month**

The Louisiana Uniform Local Sales Tax Board (LUSTB) has announced that it is implementing a new combined state and parish sales and use tax (SUT) return for taxpayers with SUT filing obligations in the state. This combined return will replace both the Louisiana state return and multiple parish returns, with filings hosted by the Parish E-File (PEF) system. Taxpayers will need to register with the PEF system to obtain a unique identification number that will link all local returns to the state return.

The change was expected to go into effect on January 1, 2026. However, on December 19, 2025, the Louisiana House Committee on Ways and Means held a hearing at which the LULSTB was required to provide an update regarding the Combined State and Local Sales and Use Tax Return Project. The Board presented an update to the committee, and testimony was provided by various business and industry organizations and taxpayers. As a result of the meeting, the parties decided to reschedule the go-live date of the Combined Return to February 1st, 2026, for the January 2026 filing period.

As noted, before the February filing (for January sales), taxpayers must obtain a unique identification number on the PEF website. To obtain the number, PEF users must provide a physical location address, as well as both the state and local account numbers, along with any required documentation (business license and incorporation documents). The PEF system will generate the ID for the location. All reporting accounts must have a valid account number; otherwise, the ID number will not be generated.

Gross receipts reported on the return must match across all accounts. Therefore, for a return to be processed correctly by the state, the taxpayer must report the tax for each transaction in each parish where the transaction was deemed to have occurred during the reporting period, including those where the selling entity is not currently registered. For the combined return to be accurate, taxpayers should complete all required parish registrations before the February filing (for the January taxes).

**Our Observation:** The new return will align with the most frequent filing cadence used by any of the taxpayer's physical locations. Practically, this means monthly filing for many Louisiana taxpayers, as a location with one monthly return will drive a monthly frequency for all tax accounts in that location. Taxpayers should consider updating the filing frequency of all returns to match the most frequently filed return before registering for the unique identification number. Taxpayers should continue to monitor the documentation posted on the [LULSTB website](#) to familiarize themselves with the upcoming changes.

## ***Other Recent Sales and Use Tax Developments***

### ***Nexus and Marketplace***

**Illinois:** Taxpayers are reminded that, effective January 1, 2026, the 200-transaction threshold requiring remote retailers and marketplace facilitators to collect and pay destination-based sales tax is eliminated. Previously, remote retailers and marketplace facilitators were considered retailers engaged in the occupation of selling tangible personal property (TPP) at retail in Illinois and were subject to State and local Retailers' Occupation Tax (ROT) if they had \$100,000 or more in cumulative gross receipts from sales of TPP to purchasers in Illinois, **or** 200 or more separate transactions for the sale of TPP to purchasers in Illinois. On or after January 1, 2026, the only threshold used to determine whether a remote retailer or marketplace facilitator is engaged in the selling of TPP at retail in Illinois and is subject to state and local ROT is whether the retailer makes \$100,000 or more in cumulative gross receipts of sales of TPP to purchasers in Illinois during the relevant lookback period. P.A. 104-0006, *adopted* June 16, 2025.

### ***Tax Base and Taxability***

**Colorado:** In response to a ruling request, the Colorado Department of Revenue (CO DOR) found public improvement fees (PIFs) are included in the taxable purchase price and subject to sales tax. Under Colorado law, the purchase price excludes any direct tax imposed by the federal government, any state, local or special district sales tax, and any retail delivery fee and enterprise retail delivery fee (collectively "government tax or fee"). PIFs are imposed on consumers making purchases at certain shopping complexes across the state. These PIFs are imposed by the developer or landlord of such complex to help pay for its upkeep and public infrastructure improvements (e.g., landscaping and paving). The CO DOR said that because a PIF is not a direct government tax or fee, it is included in the purchase price subject to sales tax. Colo. Dept. of Rev., [GIL 25-005](#) (August 21, 2025).

**Indiana:** In response to a ruling request from a company that operates in-state distribution centers and provides various services to customers, the Indiana Department of Revenue (IN

DOR) determined that the state's sales tax applies to the company's purchases of non-returnable packaging materials (e.g., bags, boxes, bubble wrap, cardboard pads, labels, stretch wrap, tape, pallets, and crates) for use in its packaging services because it did not meet the requirements for the sales tax exemption for wrapping material and containers for use in the shipping or delivery of tangible personal property. The IN DOR also concluded that the company's purchases of packaging equipment used to package or repackage products for customers in the provision of certain services are not exempt from sales tax as manufacturing machinery, tools, or equipment for direct use in direct production. The company does not transform their customer's products into new marketable products and, as such, it is not engaged as an industrial processor. Ind. Dept. of Rev., [Revenue Ruling #2025-04-RST](#) (September 25, 2025).

**Louisiana:** The Louisiana Department of Revenue (LA DOR) issued a revenue information bulletin "to clarify the application of Louisiana state and local sales and use taxes to transportation charges (including shipping, freight, and delivery) in transactions involving the sale or purchase of tangible personal property and digital products." Under Louisiana law, transportation charges are expressly included in the definitions of "cost price" and "sales price." Thus, transportation charges paid to a seller for the delivery of such property or products are subject to state and local sales and use tax, regardless of whether the charges are separately stated or included in the total price. If the underlying transaction is excluded or exempt from tax, the associated transportation charge also is excluded or exempt from tax. In regard to mixed transactions, if a single transportation charge is applied, the entire transportation charge is taxable if any portion of the transaction is taxable. Transportation charges are not taxable if the purchaser uses a third-party carrier for delivery or the seller uses a third-party carrier but does not charge the purchaser for delivery. Such delivery charges, however, will be taxable if the seller passes them on to the purchaser. The LA DOR noted that the definitions of "cost price" and "sales price" do not apply to leases, rentals or services. The bulletin includes illustrative examples. La. Dept. of Rev., [Revenue Information Bulletin No. 25-025](#) (October 1, 2025).

**Minnesota:** The Minnesota Department of Revenue (MN DOR) updated its digital products sales tax fact sheet. An update explains that sales of virtual currency are not taxable. If virtual currency is redeemed for a taxable item or service, tax is due on the value of the consideration received by the seller. The fact sheet also addresses the following topics: (1) taxable sales, including bundled transactions; (2) nontaxable sales, including webinars, online classes, textbooks and instructional materials; (3) sourcing digital products; (4) multiple points of use; (5) industrial production and capital equipment; and (6) non-fungible tokens. Minn. Dept. of Rev., [Sales Tax Fact Sheet "Digital Products"](#) (last updated September 26, 2025).

**Tennessee:** In response to a ruling request from a company that provides mobile healthcare solutions, the Tennessee Department of Revenue (TN DOR) determined that the state's sales and use tax applies to subscription fees for mobile healthcare solutions designed to promote

heart health management because the true object of the transaction is the taxable sale of software. The company's subscription package includes software elements (such as a software license that allows participants to download the mobile app for tracking health information and providing a tool to help understand and improve heart health) and other elements such as blood pressure monitor, marketing materials and technical support. The TN DOR found the objective of the company's transactions with its clients is a health-related mobile app that tracks various aspects of a participant's health and provides tools to assist participants in improving their health. The tracking, guidance, other tools and generation of health information are performed by the software app and not by medical professionals or the company's employees. Accordingly, the true object of the transaction is the taxable sale of remotely accessed software. The TN DOR concluded that the transactions are not exempt as information or data processing services (under Tenn. Code Ann. Section 67-6-231) or as a subscription to data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and electronically delivered to the purchaser (under Tenn. Code Ann. Section 67-6-233). The TN DOR reasoned that "there is no raw data to be converted to a readable form and subsequently processed by a computer" and that tracking this information and providing participants with tools to improve their health based on such information is not data processing. The TN DOR also found that the company can use a resale certificate when purchasing tangible personal property, such as Bluetooth blood pressure monitors, for resale along with the software app. Tenn. Dept. of Rev., [Revenue Ruling #25-08](#) (October 24, 2025).

**Texas:** In response to a ruling request from a taxpayer who operates a mobile application (app) that allows truck drivers to purchase discounted fuel at fuel stops they have partnered with the taxpayer, the Texas Comptroller of Public Accounts (Comptroller) said the fee the taxpayer charges the fuel stops on the total sale of discounted fuel through the taxpayer's app is taxable as the sale of data processing services. The app does not sell fuel to truck drivers who use it. Rather, the app displays the location of a fuel stop, the discounted fuel price and amenities the stop offers (e.g., showers, dining, parking). In order to receive a discounted fuel price, the truck driver must download the app (the app is free) and show the code generated by the app to the fuel stop clerk, confirming the truck driver's purchase through the app. The app also produces a report on transactions made through the app for fuel stops. The Comptroller found that these functions of the app "involve data compilation, data manipulation, and information storage which fall under the definition of data processing ...." Further, the exclusion from data processing services for the settling of an electronic payment transaction by certain payment processors or financial institutions under Texas Tax Code Section 151.0035(b)(3) does not apply because the taxpayer's agreement with the fuel stops establishes that the taxpayer is not a money transmitter, payment instrument seller or money services business. Tex. Comp. of Pub. Accts., [Star No. 202508025L](#) (August 22, 2025).

**Washington:** The Washington Department of Revenue (WA DOR) issued a Special Notice, explaining that starting January 1, 2026, gross income from sales of precious metal bullion and monetized bullion to end consumers are subject to the business and occupation (B&O) tax

under the Retailing classification and sales tax. Gross income from sales to resellers are subject to the B&O tax under the Wholesaling classification when the buyer provides a valid reseller permit; sales tax does not apply to wholesale sales. The WA DOR noted that as of January 1, 2026, precious metal bullion and monetized bullion are no longer excluded from the definition of a wholesale or retail sale. Wash. Dept. of Rev., [Special Notice](#): "Sales of precious metal bullion and monetized bullion now subject to B&O tax and retail sales tax" (September 24, 2025).

**Wisconsin:** The Wisconsin Department of Revenue (WI DOR) issued guidance on the application of the state's sales tax to various types of virtual currency. Sales and purchases of convertible virtual currency, which functions as a substitute for money (e.g., bitcoin, Ethereum and stablecoins), are not subject to the state's sales tax. The WI DOR said tax is due on taxable goods and services purchased with convertible virtual currency. Sales of nonconvertible virtual currency, which can be redeemed for products or services within a specific platform or application but not for cash (e.g., in-game coins, streaming tokens, platform credits), is taxable at the time of sale if it entitles the holder of the currency to redeem it for specific taxable products or services. No additional tax applies when the virtual currency is redeemed for taxable products or services; however, tax applies to additional consideration given for the taxable product or service at the time of sale. Nonconvertible virtual currency that represents a stored monetary value and can be redeemed toward the purchase of products or services, like a gift card or gift certificate, are not taxable. The WI DOR included examples of the application of tax to various transactions. Wis. Dept. of Rev., [Wis. Tax Bulletin No. 231](#) (October 2025).

### ***Exemptions, Exclusions and Refunds***

**California:** New law ([SB 86](#)) extends the sales and use tax exclusion for projects approved by the California Alternative Energy and Advanced Transportation Financing Authority to January 1, 2028 (from January 1, 2026). Such projects include those that promote California-based manufacturing, high-quality California-based jobs, advanced manufacturing, reduction of greenhouse gases, reduction in air and water pollution or energy consumption and, as added by SB 86, electrical generation facilities using nuclear fusion technology. On or after January 1, 2026, if an applicant, along with its parent corporation and subsidiaries, employs 500 or more employees, the authority is prohibited from approving a project for financial assistance unless the applicant certifies that it and its contractors will do the following: (1) provide comparatively good wage and benefits to employees of the applicant or its subcontractors; (2) invest in employee training, growth and development; and (3) adopt mechanisms to include worker voice and agency in the workplace. Cal. Laws 2025, ch. 211 (SB 86), signed by the governor on October 1, 2025.

**Georgia:** The Georgia Department of Revenue (GA DOR) issued a tax policy bulletin to provide guidance on the sales and use tax exemptions for qualifying construction materials used in

capital outlay projects for educational purposes. Sales of such materials are exempt from local sales and use tax only; the exemption does not apply to state sales and use tax. Qualifying construction materials means “materials used in the construction of a capital outlay project for educational purposes that will remain as part of such project after completion of construction or that become incorporated into such project's real property.” The exemption is available April 1, 2025 through December 31, 2033. The exemption will be administered by the GA DOR via a refund. Only the local school system for which the qualifying construction materials were used may claim the exemption. The local school system must file the refund claim with the GA DOR within three years from when the tax was paid. Contractors must pay state and local sales and use tax when purchasing or using the qualifying construction materials. The GA DOR noted that interest will not be paid on the tax refund. Ga. Dept. of Rev., [SUT-2025-01](#) “Sales and Use Tax Exemptions for School Construction” (October 28, 2025).

**Louisiana:** The Louisiana Department of Revenue (LA DOR) issued guidance on the partial sales and use tax exemption on in-state registered boats. The exemption applies when the combined state and local tax due on an in-state registered boat exceeds \$20,000, after allowable credits have been applied. Only accessories that are attached to the boat at the time of purchase are included in the sales price for purposes of determining whether the \$20,000 threshold has been met. The guidance lists the accessories and other items not included in the sales price for purposes of the cap, including accessories not attached to the boat, general accessories (e.g., gas cans, fishing poles, rope, boat covers), and trailers. Boat dealers must charge, collect and remit tax due when the combined state and local sales tax due is \$20,000 or less. When the combined tax exceeds \$20,000, the dealer should not collect and remit, but instead include the statement “Subject to Sales Tax Cap” on the sales receipt/invoice and advise the purchaser to self-report, among other requirements. Dealers must collect and remit tax on items not included in the sales price of the boat (e.g., trailers). Guidance is also provided for purchasers who must self-report. La. Dept. of Rev., [RIB No. 25-024](#) (September 20, 2025).

**Michigan:** New law ([HB 4180](#) and [HB 4182](#)), beginning January 1, 2026, exempts the sale, storage, use or consumption of eligible fuel from the state’s sales and use taxes. For purposes of the exemption, “eligible fuel” means “motor fuel, alternative fuel, and leaded racing fuel” with exceptions for certain motor or aviation fuel for which privilege tax under the aeronautics code was paid, certain aviation fuel, certain motor fuel or alternative fuel sold for use in heating, cooling or ventilation purposes, and liquified petroleum gas unless the liquefied petroleum gas is used, or for use, as defined in the Motor Fuel Tax Act. Mich. Laws 2025, Pub. Act Nos. 17 and 19 (HB 4180 and HB 4182), both signed by the governor on October 7, 2025.

### ***Transactions and Services***

**Indiana:** The Indiana Department of Revenue (IN DOR) updated its Sales Tax Information Bulletin on the lease of motor vehicles and trailers to provide guidance on the exclusion of negative equity from tax and credit for taxes paid to other states. The IN DOR explained that

each lease payment is a separate retail unitary transaction and, as such, the full amount of the lease payment is subject to sales tax except where there is negative equity and where credit is given for sales tax paid to another state. The IN DOR said that negative equity from a traded-in vehicle is deductible from the taxable gross retail income for sales tax purposes. In addition, the negative equity built into a series of lease payments is deductible evenly over the life of the leased vehicle. The IN DOR noted that such amounts would normally be taxable as they are included in the capitalized cost of the lease, but such amounts would not be taxable in a comparable sale if such amounts are rolled over into a new loan. The IN DOR said that this is similar to the treatment of amounts received in a like-kind exchange. The updated bulletin also describes when a customer that enters into a vehicle lease in another state and pays sales or use tax on the lease to that state, will be entitled to a credit on sales tax due in Indiana on the periodic lease payments. Other taxes paid on the lease, such as local sales and use taxes and excise tax imposed on the lessor, are not eligible for the credit. Ind. Dept. of Rev., [Sales Tax Information Bulletin #28L](#) (November 2025).

**Maine:** The Maine Revenue Services adopted [new Rule 326](#) "Leases and Rentals of Tangible Personal Property" to implement previously enacted legislative changes related to the collection and remittance of sales and use tax on leased or rented tangible personal property. Starting January 1, 2025, sales tax is imposed on each periodic lease or rental payment paid by the lessee; prior to this change, tax was paid upfront on the full value of the lessor's purchase price of the leased or rented property. The new rule sets forth the requirements for leases and rentals of tangible personal property in regard to the state's sales and use tax laws. The rule: (1) defines various terms, including "lease or rental;" (2) outlines registration requirements for lessors engaged in the leasing of tangible personal property located in Maine; (3) describes how to calculate the taxable sales price of a lease or rental - specifying inclusions and exclusions from sales price; (4) lists exclusions from "lease or rental," such as leases that are "in lieu of purchase," the transfer of possession or control of property under a security agreement, the provision of tangible personal property along with an operator, and leases and rentals subject to the service provider tax; (5) discusses the treatment of purchases for resale; and (6) describes exempts leases and rentals. The rule also provides specific guidance for short-term and long-term leases and rentals of automobiles, leases and rentals between related entities/parties and casual leases and rentals, and leases and rentals of computer software and products transferred electronically. The new rule is effective for leases and rental transactions occurring on and after January 1, 2025. Maine Rev. Serv., New Rule 326 (adopted on October 6, 2025).

### ***Technology and Digital Taxes***

**Iowa:** The Iowa Department of Revenue (IA DOR) issued guidance on the state's sales and use tax incentives for data centers. The guidance describes how to qualify for the incentives, including making a minimum investment in an Iowa location of \$200 million within the first six years of operation in the state and other requirements and have a physical location in Iowa that



is, in the aggregate, at least 5,000 square feet in size that is used for the operations and maintenance of the data center business. The guidance lists items the exemption applies to when purchased or used by a data center business, including computers and equipment that are necessary for the maintenance and operation of a data center business, other property connected to the computers such as cooling systems and racking systems, backup power generation fuel, and electricity purchase for use by a data center business. The guidance also describes the length of the exemption. For example, the exemption for computers is permanent, while the duration of the exemption for backup power generation fuel and electricity varies from 10 years to 15 years to permanent. In order to claim the exemption a data center business must register with the IA DOR, and it will have to maintain its registration and eligibility for exemption by filing an annual report with the IA DOR. The guidance explains how to claim the exemption or refund. In addition, the guidance addresses the partial refund of tax for a minimum investment of \$1 million or \$10 million (or \$5 million for a rehabilitated building). Iowa Dept. of Rev., "[Data Center Sales and Use Tax Incentives](#)" (November 3, 2025).

### ***Practice, Procedure, Policy, Controversy and Compliance***

**Illinois:** The Illinois Department of Revenue adopted amendments to [86 Ill. Adm. Code Part 480](#) "Hotel Operators' Occupation Tax Act" to add guidance on the tax obligations of re-renters of hotel rooms (hereafter "re-renter") and hosting platforms. Starting July 1, 2024, if the renting, leasing or letting of a hotel room is through a re-renter, the re-renter is the hotel operator for purposes of the hotel operators' occupation tax and is liable for taxes on the rent collected on the rental. A re-renter headquartered outside of Illinois and whose only presence in the state is its remotely conducted business as a re-renter is considered the hotel operator for tax purposes if it meets one of the following: (1) it has cumulative gross receipts from Illinois rentals of \$100,000 or more, or (2) it cumulatively enters into 200 or more separate transactions for rentals in Illinois. The regulation describes how to calculate whether the threshold has been met. A hotel operator that rents, leases or lets taxable rooms to a re-renter incurs the tax on the gross rental receipts it receives from the re-renter. Such hotel operator cannot claim a resale exemption. In this situation, the re-renter incurs tax on its gross rental receipts as provided above. The amended regulation includes several illustrative examples. The regulation took effect on August 27, 2025. Ill. Dept. of Rev., final amended 86 Ill. Adm. Code Part 480 (Ill. Register, Vol. 49, Issue 37, September 12, 2025).

**Illinois:** The Illinois Department of Revenue (IL DOR) issued an informational bulletin, explaining changes to the application of sales and use tax on grocery sales. Effective January 1, 2026, the state's 1% sales and use tax on grocery sales is eliminated. The IL DOR said that due to this change, retailers will have to report their grocery sales differently on Form ST-1 "Sales and Use Tax and E911 Surcharge Return." Municipalities and counties by ordinance may impose a 1% local grocery tax. Ordinances filed by April 1 will take effect on July 1 of the same year and those filed by October 1 will take effect on January 1 of the following year. (Click [here](#) for the Local Government Grocery Tax Ordinance Information webpage.) The state's 1% sales and use



tax will continue to apply to items such as alcoholic beverages, food infused with adult use cannabis, soft drinks, candy and food that is prepared for immediate consumption. Retailers making destination-based sales of groceries must collect and remit applicable local grocery taxes. Ill. Dept. of Rev., [FY 2026-03 "Illinois Grocery Tax Changes Effective January 1, 2026"](#) (October 9, 2025).

**Iowa:** The Iowa Department of Revenue (IA DOR) issued guidance to retailers regarding rounding the amount collected on cash transactions due to the penny shortage caused by the US Mint ending the penny's production. The IA DOR said that retailers that round the amount collected to the nickel must calculate sales tax on the taxable sales price; rounding after calculating tax due does not affect the amount of sales tax collected, reported and remitted. The amount reported on the sales and use tax return is the amount of gross sales and sales tax before any rounding. The IA DOR said that this guidance only applies to Iowa sales tax, noting that rounding may present issues for other Iowa taxes. Iowa Dept. of Rev., [Rounding](#) (November 12, 2025).

**Louisiana:** The Louisiana Department of Revenue (LA DOR) issued guidance on reporting the state sales tax and the occupancy tax administered by the LA DOR on accommodations involving an accommodations intermediary when the intermediary engages in separate reporting - i.e., retaining and reporting state sales taxes while forwarding the occupancy taxes to the hotel or property owner for reporting and remittance. The LA DOR noted that while it "does not agree that these taxes should be reported separately, this guidance explains how taxpayers should report them in such cases." Specific guidance is provided for: (1) room rentals in Orleans and Jefferson Parishes; (2) property owners - hotels, motels and short-term rentals; (3) accommodations intermediaries; (4) room rentals outside of Orleans and Jefferson Parishes; (5) local occupancy taxes. The LA DOR noted that the guidance does not apply to room rentals that do not involve accommodations intermediaries. La. Dept. of Rev., [RIB No. 25-026](#) (October 24, 2025).

**Maine:** The Maine Revenue Service (MRS) issued a notice to remind taxpayers with an active service provider tax (SPT) account that effective January 1, 2026, the SPT is repealed and services subject to the SPT become subject to the state's 5.5% sales and use tax. Such services include: (1) cable and satellite television or radio services; (2) fabrication services; (3) telecommunications services; (4) installation, maintenance or repair of telecommunications equipment; (5) ancillary services, which are services related to telecommunications services; (6) the rental of video media and video equipment; and (7) the rental of furniture, audio media and audio equipment under a rental-purchase agreement. The MRS noted that the rental services are subject to sales tax as leases or rentals of tangible personal property. Taxpayers that are currently registered for a sales and use tax account under the same entity ID as their current SPT account, may use the existing sales and use tax account to report services that were subject to SPT. Alternatively, they can elect to register a new sales and use tax account under the same entity ID or add a separate branch location to their existing sales and use tax

account. Taxpayers currently not registered for a sales and use tax account, or whose SPT account is operating under a different entity ID, will need to register for a sales and use account before January 1, 2026. Maine Rev. Serv., [Notice to Service Provider Tax Accounts Service Provider Tax Repealed Effective January 1, 2026](#) (November 21, 2025).

**Michigan:** New law ([HB 4181](#)) amends the Streamlined Sales and Use Tax Revenue Equalization Act by sunseting the 6% specific tax levied on interstate motor carriers for the privilege of using or consuming motor fuel and alternative fuel in a qualified commercial motor vehicle in this state. The tax will be imposed through the tax period ending December 31, 2025. The law also ends the credit for 6% of the price of motor fuel or alternative fuel purchased in Michigan and used in a qualified commercial motor vehicle. The credit is available for purchases made before January 1, 2026. Mich. Laws 2025, Pub. Act No. 18 (HB 4181), signed by the governor on October 7, 2025.

**Texas:** In response to a ruling request from a company that sells concrete materials from three ready mix concrete plants located in different cities in the state, the Texas Comptroller of Public Accounts (Comptroller) said the company should source local sales taxes to the plant location that fulfills the order for the concrete. In so determining, the Comptroller explained that because each plant location receives three or more orders during the calendar year, each is a “place of business” under Texas Tax Code Section 321.002(a)(3)(A). The Comptroller also found that although the company manufactures concrete and delivers it to a contractor at a job site, it does not meet the statutory definition of “ready mix concrete contractor” because it does not both produce and incorporate concrete into real property. Rather, the company is a seller of materials. Tex. Comp. of Pub. Accts., [Star No. 202509034L](#) (September 5, 2025).

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