

Memorandum

710.0013

To: Ms. Victoria L. Arena

Date: July 18, 1991

From: John L. Waid

Subject: Uniform Local Tax Annotations

Section 710.000 – Place of Sale for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes – Regulation 1802.

The attached letter contains five principles which appear to be appropriate subjects for annotation in the above section:

- (1) A field office may be determined to be the place of sale notwithstanding the fact that another office has final approval and/or price discount authority;
- (2) In all but exceptional cases, a field sales office out of which salesmen work in contacting customers, making presentations, and soliciting orders for the work involved is the place of “principal negotiations”.
- (3) A field sales office must be established by the retailer to serve its own needs, rather than established at the instance of a particular customer to serve that customer’s needs; and
- (4) A field office established on a customer’s premises to administer a previously negotiated sales contract between retailer and that customer is not a “place of sale” for Bradley-Burns purposes even if sales to that customer are made directly out of that office; and
- (5) For a field sales office to be considered as a “place of sale” for Bradley-Burns purposes, the retailer must have a proprietary interest in the office space.

JLW:es
3974I
Attach.