



## NOTIFICATION OF SALES TAX LIABILITY

Dear Property Owner:

This letter is to inform you that you are liable for Winter Park sales tax on carpet, window coverings, furniture, appliances, electronics, and any other appurtenant item associated with your construction project when these products are sold or delivered within the town limits. When these products are purchased outside of Winter Park town limits, a receipt must be provided verifying that a local sales tax was paid to another taxing jurisdiction. If a local sales tax was not paid on these products, you are liable for Winter Park sales tax (7%).

A final inspection will not be performed, and a Certificate of Occupancy will not be issued until proof of sales tax paid in another jurisdiction is filed or the sales tax is paid directly to the Town.

If you have any questions regarding your sales tax liability or to schedule an appointment to review your sales tax liability, please contact Irene Kilburn, Planning and Building Technician at (970)726-8081 ext. 203 or [ikilburn@wpgov.com](mailto:ikilburn@wpgov.com)

I have read and understand the above statement and the responsibility for payment of sales tax.

Property Owner: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Property Street Address or Legal Description:

\_\_\_\_\_

\_\_\_\_\_  
Signature of Property Owner

\_\_\_\_\_  
Date

### 3-2-7 (A & KS)

#### 3-2-7: EXEMPT TRANSACTIONS, COMMODITIES AND "PERSONS":

It shall be a violation of this chapter for any seller to fail to collect, or any purchaser to fail to pay a tax levied by this chapter, and on sales on which exemption is disputed.

Should a dispute arise between the purchaser and seller as to whether or not any such sale is exempt from taxation hereunder, nevertheless, the seller shall collect and the purchaser shall pay such tax; the purchaser thereafter may apply to the town clerk for a refund of such taxes paid as provided herein.

The purchase and sale of articles of tangible personal property not otherwise exempt are subject to the sales tax imposed herein as well as those specific services cited as taxable in section 3-2-6 of this chapter, the list of exempt commodities or articles cannot be increased by implication or similarity. In all cases, the burden of proof is upon the taxpayer to establish that a sale is tax exempt.

A. Nontaxable Service Sales: The amount equal to the consideration received for labor or services sold, if the consideration for such services are separately stated from the consideration received for the tangible personal property in the retail sale, or that proportionate percentage approved by the town manager of the town on combined sales of services and tangible personal property, that is deductible as the service or labor portion of that total sale, or the total amount paid on the sale or purchase of exclusively nontaxable services.

5. Construction Materials: The sale of tangible personal property which, when combined with other tangible personal property, loses its identity to become an integral and inseparable part of a completed structure or project including public and private improvements. Construction materials include, but are not limited to, such things as: asphalt, bricks, builders' hardware, caulking material, cement, concrete, conduit, electric wiring and connections, fireplace inserts, electrical heating and cooling equipment, flooring, glass, gravel, insulation, lath, lead, lime, lumber, macadam, millwork, mortar, oil, paint, piping, pipe valves and pipe fittings, plaster, plumbing fixtures, putty, reinforcing mesh, road base, roofing, sand, sanitary sewer pipe, sheet metal, site lighting, steel, stone, stucco, tile, trees, shrubs and other landscaping materials, wallboard, wall coping, wallpaper, weather stripping, wire netting and screen, water mains and meters, and wood preserver. The above materials, when used for forms, or other items

which do not remain as an integral or inseparable part of a completed structure or project are not construction materials.

Construction materials do not include carpet, draperies and appliances, etc., when these products are sold or delivered within the town limits. These products when sold or delivered are taxable prior to installation in a building by a contractor and/or property owner. However, these products are not taxable after installation in a building when they are sold as a part of the resale of real estate.