

## **117-322 Casual and Isolated Sales**

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Casual or isolated sales by persons not engaged in the business of selling tangible personal property at retail are not subject to the sales or use tax.

For purposes of administering this regulation, the term “casual” means occurring, encountered, acting or performed without regularity or at random. The term “occasional” and the term “isolated” mean occurring alone or once, an incident not likely to recur, sporadic.

**HISTORY: Added by State Register Volume 26, Issue No. 6, Part 2, eff June 28, 2002.**