

117-333 Donors and Goods Given Away for Advertising Purposes

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Donors of tangible personal property are regarded as consumers thereof, and the tax applies to the gross proceeds from the sale of the property to them. Gross proceeds from the sale of goods which are to be given away for advertising purposes are taxable.

Purchasers of property to be awarded as prizes, the winning of which depends upon chance or skill, are regarded as the consumers thereof, and the tax applies to the gross proceeds from the sale of such property to them. The operator of a game of skill, or a game of chance, is regarded as the consumer of the property used in connection with such operations, and the tax applies to the gross proceeds from sales of tangible personal property to the operator.

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