

Sales/Use/Indirect:

Pennsylvania DOR Explains Taxability of and Compliance Requirements for Equipment Rentals and Services

Sales and Use Tax Bulletin 2021-05, Penn. Dept. of Rev. (11/2/21). The Pennsylvania Department of Revenue issued guidance on the Pennsylvania sales and use taxability of equipment rental transactions, including underlying compliance requirements for those taxpayers engaged in the rental of equipment, both with and without equipment operators (for example, those renting cranes or performing concrete pumping and excavating). The guidance lists several underlying Pennsylvania sales and use tax compliance requirements that are effective immediately, including potential taxes due on equipment used in the performance of some services. Please contact us with any questions.

URL: https://www.revenue.pa.gov/TaxLawPoliciesBulletinsNotices/TaxBulletins/SUT/Documents/st_bulletin_2021-05.pdf

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