

Chapter 02 Marble Works and Monument Sales

- 100 Sales of monuments, memorials, markers, cornerstones and building materials by manufacturers and dealers are subject to the regular retail rate of sales tax on the gross proceeds of sales.
- 101 The following types of sales are considered wholesale sales and are exempt from sales tax:
1. Sales to licensed dealers or retailers for resale through the regular course of business.
 2. Sales to qualified contractors holding a Material Purchase Certificate when the marble or granite products are to become a component part of a structure.
 3. Sales to manufacturers for further processing.
- 102 Charges for lettering or engraving monuments, memorials, etc., are included in gross proceeds of sales derived from the sale of tangible property. The amount received for lettering or engraving a customer's monument, memorial, etc., is not included as gross proceeds of sales when no sale of tangible property is involved. For example, when additional inscriptions are desired on a customer's memorial, the charges for engraving are exempt.
- 103 Charges by the seller for delivery and/or installation of a monument, memorial, etc., are taxable at the regular retail rate of tax, even though such charges are itemized on the sales invoice.
- 104 Purchases of manufacturing machinery, machine parts or hand tools by manufacturers of monuments and marble products are taxable at the 1¹/₂% special rate of sales or use tax. Purchases of raw materials to become a component part of the finished product for sale, industrial chemicals for use in the manufacturing process and lumber for use in crating monuments for shipment are exempt from sales or use tax.
- 105 Rental of machinery and other tangible personal property is taxed at the same rate as sales of the same property.
- 106 Adequate records must be maintained to substantiate tax classifications of sales and purchases.
- 107 (Reserved)

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