

§1819. Sourcing

1. "Receive" and "receipt" defined. For the purposes of this section, "receive" and "receipt" mean:

- A. Taking possession of tangible personal property; [PL 2019, c. 401, Pt. B, §18 (NEW).]
- B. Making first use of services; or [PL 2019, c. 401, Pt. B, §18 (NEW).]
- C. Taking possession or making first use of products transferred electronically, whichever comes first. [PL 2019, c. 401, Pt. B, §18 (NEW).]

"Receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser. [PL 2019, c. 401, Pt. B, §18 (NEW).]

2. Sourcing for sales of tangible personal property and taxable services. The sale of tangible personal property or a taxable service is sourced in this State pursuant to this subsection.

- A. When the tangible personal property or taxable service is received by the purchaser at a business location of the seller, the sale is sourced to that business location. [PL 2019, c. 401, Pt. B, §18 (NEW).]
- B. When the tangible personal property or taxable service is not received by the purchaser at a business location of the seller, the sale is sourced to the location where receipt by the purchaser or the purchaser's donee occurs, including the location indicated by instructions for delivery to the purchaser or donee known to the seller. [PL 2019, c. 401, Pt. B, §18 (NEW).]
- C. For a sale when paragraphs A and B do not apply, the sale is sourced to the location indicated by an address for the purchaser that is available from the business records of the seller that are maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith. [PL 2019, c. 401, Pt. B, §18 (NEW).]
- D. For a sale when paragraphs A to C do not apply, the sale is sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith. [PL 2019, c. 401, Pt. B, §18 (NEW).]
- E. When paragraphs A to D do not apply, including the circumstance in which the seller is without sufficient information to apply paragraphs A to D, the location is determined by the address from which tangible personal property was shipped, from which the tangible personal property or taxable service transferred electronically was first available for transmission by the seller or from which the service was provided, disregarding for these purposes any location that merely provided the digital transfer of the tangible personal property or taxable service sold. [PL 2019, c. 401, Pt. B, §18 (NEW).]

[PL 2021, c. 181, Pt. B, §6 (AMD).]

SECTION HISTORY

PL 2019, c. 401, Pt. B, §18 (NEW). PL 2021, c. 181, Pt. B, §6 (AMD).

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